

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of NI FLORIDA, LLC
for a Rate Increase in Pasco and Lee
Counties, Florida.

DOCKET NO. 160030-WS

APPLICATION FOR INCREASE IN RATES

NI FLORIDA, LLC (hereinafter "Ni Florida," or the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for water and wastewater rate increases in Pasco and Lee Counties, Florida.

I. Preliminary Matters

The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

- 1. (a) The address of the Utility is:

Ni Florida, LLC
10913 Metronome Drive
Houston, TX 77043-2201

- (b) The name and address of the person authorized to receive notices and communications in respect to this application is:

F. Marshall Deterding, Esquire
Sundstrom & Mindlin, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
Phone: (850) 877-6555 Fax: (850) 656-4029
mdeterding@sfflaw.com

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COMMISSION
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COM _____

AFD 5.5exA, 5exBVI, 1D, 3E

APA _____

ECO 5.5exA, 5B.VI, 1, VOI, 1, VOI, 1D, 3E

ENG 3.30A, 3exBVI, 3E (c) Ni Florida, LLC is a Delaware limited liability corporation authorized to

GCL 2.2exA, 2BVI, 2E conduct business in Florida. All of the ownership interests of the Utility are held by Ni

IDM _____

TEL _____

CLK _____

Pacolet Milliken Utilities, LLC. The address for the holding company is:

Ni Pacolet Milliken Utilities, LLC
105 Corporate Drive, Suite A
Spartanburg, SC 29303

(d) The Utility last filed for general rate relief with the Florida Public Service Commission accepted for filing on June 4, 2013. The last general rate increase request for Ni Florida was approved by the Florida Public Service Commission by Order No. PSC-13-0611-PAA-WS issued in Docket No. 130010-WS on November 19, 2013.

(e) The address within the service area where the application is available for customer inspection during the time the rate application is pending is:

Pasco County Wastewater System: Utility Group of Florida, LLC
10130 Scenic Drive
Port Richey, Florida 34668

Lee County Water System: North Fort Myers Public Library
2001 North Tamiami Trail
Fort Myers, Florida 33903

(f) The Utility is requesting rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment. The Utility is seeking rate relief in order to allow it to recover its expenses and earn a fair rate of return on its investment in all property considered 100% used and useful in the public service.

(g) The Utility is seeking interim rate relief based upon a historic test year ended December 31, 2015. The information contained in **Exhibit "B"**, Schedule

B-1 [Interim] and B-2 [Interim] demonstrates that the Utility is earning outside the range of reasonableness on rate of return calculated in accordance with Section 367.082(5), Florida Statutes, and the rate of return established in Docket No. 130010-WS. The Utility is submitting **Exhibit "B"**, Schedules A and B [Interim] in order to provide schedules of rate base, cost of capital, and net operating income on a historical basis with schedules of all adjustments thereto to justify the requested interim rates.

(h) An Affidavit signed by the Vice President of the Utility that the Utility will comply with Rule 25-22.0407, Florida Administrative Code, is provided herewith as **Exhibit "A"**.

(i) Attached hereto as **Exhibit "E"** in accordance with the requirements of Rule 25-30.436(4) (h), FAC is an organizational chart of the relationship between the Utility and its parent and affiliated companies and the relationship of any related parties. There are no written contracts or written agreements between the Utility and its parent or affiliated companies for services rendered between or among them and therefore no copies as requested by the Rule are contained therein.

(i) The Utility requests that this case be processed using the Proposed Agency Action process as outlined in Section 367.081(8), Florida Statutes. The Utility has chosen the Proposed Agency Action process rather than proceeding directly to hearing in hopes that because the case is predicated on recently completed needed improvements to the system, and a few pro forma changes in operations, that there will

be no protests. If there are no protests, this case can be concluded without undue expenditure of time or money.

2. The appropriate filing fee in accordance with Rule 25-30.020(2) is \$3,500 for wastewater service in Pasco County, based upon the Utility having the existing capacity to serve between 2,000 and 4,000 ERCs during the test year. The appropriate filing fee for water service provided in Lee County is \$2,000 based upon the Utility having the existing capacity to serve between 501 and 2,000 ERCs during the test year. A check for the total amount of \$5,500 is attached.

II. Additional Information

~~(15) AMC~~ Sixteen copies of the Utility's Financial (Volume I) and ~~(1) AMC~~ two copies of the Rate and Engineering Minimum Filing Requirements (Volume III) (Form PSC/WAW 20) are being provided with this Application.

The Utility operates a wastewater collection system and a water distribution system only. Therefore, many of the requirements of Rule 25-30.440, Florida Administrative Code, are not applicable to this Utility and no such documents exist. Specifically, because the Utility does not operate treatment facilities, the information requested by Rule 25-30.440(2), (3), (4), (5), (6), (7) are not applicable to a system whereby all utility service is purchased in bulk.

The information requested under Section 25-30.440(8) is applicable to this Utility and is provided as part of the Engineering Minimum Filing Requirements of Volume II **Composite Exhibit "B"**.

The information required by Rule 25-30.440 (9) dealing with vehicles owned or leased by the Utility is inapplicable because the Utility neither owns nor leases any vehicles; as such, this information is not provided.

The information required by Rule 25-30.440(10) dealing with customer complaints is not provided for the water system operated in Lee County because no customer complaints were received during the test year. However, those complaints for the wastewater system operated in Pasco County are included as a part of the Engineering Minimum Filing Requirements of Volume III of **Composite Exhibit "B"**.

All of these documents together are provided herewith as **Composite Exhibit "B"** consisting of three volumes.

III.

The Utility is not aware of any deviations from policies, procedures, and guidelines prescribed by the Commission in the relevant rules or in the Utility's last rate case.

IV.

There have been no parcels of new land for treatment facilities recorded on the Utility's books since the Utility's last rate proceeding. The Utility does not own water or wastewater treatment facilities, but instead buys in bulk from local treatment facilities and distributes such services on a retail level.

V.

^{(1) AMC}
~~Two~~ copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Volume II of **Composite Exhibit "B"**.

VI.

One copy of a detailed system map as required by Section 25-30.440(1)(a) and (b) is included in electronic form as **Exhibit "C"**.

VIII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed interim and final rates are attached hereto as **Exhibit "D"**.

IX.

The historic balances in the attached financial statements tie to the annual report balances. As such, a reconciliation of the annual report to the trial balance and MFRs is inapplicable and is not included.

X.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed interim and final water and wastewater rate increases as requested in this Application, in accordance with the schedules contained in Volume I of **Composite Exhibit "B"** and the tariffs contained in **Exhibit "D"**.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the Proposed Agency Action (PAA) procedure outlined in Section 367.081(8), Florida Statutes.
2. Grant interim rates as requested herein and contained in the tariffs included in **Exhibit "D"** – Interim.

3. Grant final rates as requested herein and contained in the tariffs included in **Exhibit "D"** - Final.

3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 4th day of April, 2016, by:

SUNDSTROM & MINDLIN, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
(850) 877 - 6555



F. MARSHALL DETERDING
Of Counsel

AFFIDAVIT

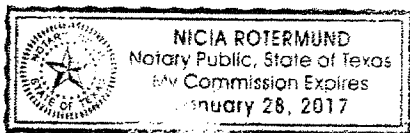
EXHIBIT "A"

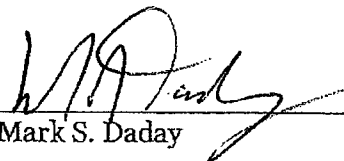
AFFIDAVIT

STATE OF Texas
COUNTY OF Harris


BEFORE ME, personally appeared Mark S. Daday, Affiant, who is the Vice President, Chief Financial Officer, and Secretary of Ni Pacolet Milliken Utilities, LLC, the sole owner of Ni Florida, LLC, who states that Ni Florida, LLC will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

FURTHER AFFIANT SAYETH NAUGHT.




Mark S. Daday

Sworn to and subscribed before me this 31 day of March, 2016, by Mark S. Daday, who is personally known to me or who has produced _____ as identification.


NOTARY PUBLIC
My Commission Expires:

VOLUMES I and II and III

Financial, Rate and Engineering Minimum Filing Requirements

COMPOSITE EXHIBIT "B"

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

OF

NI FLORIDA, LLC

Exact Legal Name of Utility

VOLUME I

FOR THE

Test Year Ended: December 31, 2015

COMPOSITE EXHIBIT "B"

CLASS A AND B WATER AND/OR SEWER UTILITIES
 FINANCIAL, RATE AND ENGINEERING MINIMUM
 FILING REQUIREMENTS
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A-1	2	Schedule of Water Rate Base - Interim
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A-3	5	Schedule of Adjustments to Rate Base - Final
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Schedule of Water Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]

Schedule: A-1
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 568,878	\$ -	\$ 568,878	A-5
2					
3	Utility Land & Land Rights	-	-	-	A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	NA
8					
9	Less: Accumulated Depreciation	303,287	-	303,287	A-9
10					
11					
12	Less:				
13	CIAC	110,779	-	110,779	A-12
14					
15	Accumulated Amortization of CIAC	110,779	-	110,779	A-14
16					
17	Acquisition Adjustments	1,047,160	(1,047,160) (A)	-	A-3
18					
19	Less: Accumulated Deferred Income Taxes	-	2,173 (D)	2,173	A-3
20					
21	Advances For Construction	-	-	-	A-16
22					
23	Working Capital Allowance	64,328	17,256 (F)	81,584	A-3, A-17
24					
25	Total Rate Base	<u>\$ 1,377,080</u>	<u>\$ (1,032,077)</u>	<u>\$ 345,002</u>	

Schedule of Water Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim Final

Schedule: A-1
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 568,878	\$ -	\$ 568,878	A-5
2					
3	Utility Land & Land Rights	-	-	-	A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	NA
8					
9	Less: Accumulated Depreciation	303,287	-	303,287	A-9
10					
11					
12					
13	Less: CIAC	110,779	-	110,779	A-12
14					
15	Accumulated Amortization of CIAC	110,779	-	110,779	A-14
16					
17	Acquisition Adjustments	1,047,160	(1,047,160) (A)	-	A-3
18					
19	Less: Accumulated Deferred Income Taxes	-	2,173 (D)	2,173	A-3
20					
21	Advances For Construction	-	-	-	A-16
22					
23	Working Capital Allowance	64,328	-	64,328	A-17
24					
25	Total Rate Base	<u>\$ 1,377,080</u>	<u>\$ (1,049,333)</u>	<u>\$ 327,746</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]

Schedule: A-2
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful Items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 9,155,410	\$ 266,889	(B) \$ 9,422,299	A-3, A-6
2					
3	Utility Land & Land Rights	9,513	-	9,513	A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	479,348	(479,348)	(C) -	A-3
8					
9	Less: Accumulated Depreciation	4,520,375	(545,254)	(E) 3,975,122	A-3, A-10
10					
11	Less: CIAC	3,638,516	-	3,638,516	A-12
12					
13	Accumulated Amortization of CIAC	1,946,580	-	1,946,580	A-14
14					
15	Acquisition Adjustments	5,726,865	(5,726,865)	(A) -	A-3
16					
17	Less: Accumulated Deferred Income Taxes	3,634	100,742	(D) 104,376	A-3
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	218,210	64,708	(F) 282,918	A-3, A-17
22					
23	Total Rate Base	<u>\$ 9,373,401</u>	<u>\$ (5,430,105)</u>	<u>\$ 3,943,297</u>	
24					
25					

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim Final

Schedule: A-2
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 9,155,410	\$ 286,889	(B) \$ 9,422,299	A-3, A-6
2					
3	Utility Land & Land Rights	9,513	-	9,513	A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	479,348	(479,348)	(C) -	A-3
8					
9	Less: Accumulated Depreciation	4,520,375	(545,254)	(E) 3,975,122	A-3, A-10
10					
11	Less: CIAC	3,638,516	-	3,638,516	A-12
12					
13	Accumulated Amortization of CIAC	1,946,580		1,946,580	A-14
14					
15	Acquisition Adjustments	5,726,865	(5,726,865)	(A) -	A-3
16					
17	Less: Accumulated Deferred Income Taxes	3,634	100,742	(D) 104,376	A-3
18					
19	Less: Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	218,210	-	218,210	A-17
22					
23	Total Rate Base	<u>\$ 9,373,401</u>	<u>\$ (5,494,813)</u>	<u>\$ 3,878,589</u>	
24					
25					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: A-3
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base item.

Line No.	Description	Water	Wastewater
1	<u>(A) Remove positive acquisition adjustment not included in rate base</u>		
2	(1) Acquisition adjustment	\$ (1,047,160)	\$ (5,726,865)
3			
4			
5	<u>(B) Capital expenditures to be completed by May 2016</u>		
6	(1) ROPES-Rhodes Road Project	\$ -	\$ 82,880
7	(2) Tower Drive collection system replacement project	-	729,262
8	(3) Retirements related to Tower Dr. collection system replacement project	-	(545,254)
9		-	266,889
10			
11	<u>(C) Remove Construction Work in Progress From Rate Base</u>		
12	(1) CWIP	\$ -	\$ (479,348)
13			
14			
15	<u>(D) To Include Pro-forma Deferred Income Taxes in Rate Base</u>		
16	(1) 13 Month Average of Deferred Income Taxes	\$ 2,173	\$ 100,742
17			
18			
19	<u>(E) To include retirements related to new CapEx in accumulated depr.</u>		
20	(1) Retirements related to Tower Drive collection system replacement proje	\$ -	\$ (545,254)
21			
22			
23	<u>(F) Add 1/2 of Current Rate Case Expense to Rate Base</u>		
24	(1) 1/2 of Current Rate Case Expense	\$ 17,256	\$ 64,708
25			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-3 [Interim]

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Interim Final

Historic or Projected

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base item.

Line No.	Description	Water	Wastewater
1	<u>(A) Remove positive acquisition adjustment not included in rate base</u>		
2	Acquisition adjustment	\$ (1,047,160)	\$ (5,726,865)
3			
4			
5	<u>(B) Capital expenditures to be completed by May 2016</u>		
6	(1) ROPES-Rhodes Road Project	\$ -	\$ 82,880
7	(2) Tower Drive collection system replacement project	-	\$ 729,262
8	(3) Retirements related to Tower Dr. collection system replacement project	-	\$ (545,254)
9		-	266,889
10			
11	<u>(C) Remove Construction Work In Progress From Rate Base</u>		
12	(1) CWIP	\$ -	\$ (479,348)
13			
14			
15	<u>(D) To Include Pro-forma Deferred Income Taxes in Rate Base</u>		
16	(1) 13 Month Average of Deferred Income Taxes	\$ 2,173	\$ 100,742
17			
18			
19	<u>(E) To include retirements related to new CapEx in accumulated depr.</u>		
20	(1) Retirements related to Tower Drive collection system replacement proje	\$ -	\$ (545,254)
21			
22			
23			

Schedule of Water and Wastewater Plant in Service

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Schedule: A-4
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Water	Wastewater
1	Prior Rate Case Balance at 9-30-12	\$ 517,695	\$ 7,929,046
2			
3	Adjustments from rate case for the test year ended 9-30-12	8,703	(66,169)
4			
5	Balance per books at 9-30-12	526,398	7,862,877
6			
7	Adjustments from rate case for the test year ended 9-30-12	(8,703)	66,169
8			
9	Additions - October to December 2012	28,763	15,545
10			
11	Balance at 12-31-12	546,458	7,944,591
12			
13	2013 Additions	16,678	292,523
14			
15	2013 Retirements	(1,121)	
16			
17	Balance at 12-31-13	562,015	8,237,114
18			
19	2014 Additions	2,192	790,664
20			
21	Balance at 12-31-14	564,207	9,027,778
22			
23	2015 Additions	11,751	222,951
24			
25	Balance at 12-31-15	\$ 575,958	\$ 9,250,729
26			
27			
28			
29			
30			
31			

Supporting Schedules A-5 and A-6
 Recap Schedules: A-18

Schedule of Water Plant In Service By Primary Account
 Test Year Average Balance
 Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic of Projected

Florida Public Service Commission
 Schedule: A-5
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	331 Transmission and Distribution Mains	\$ 253,957	0.00%	-
2	333 Services	50,932	0.00%	-
3	334 Meters and Meter Installations	228,983	0.00%	-
4	336 Backflow Prevention Devices	2,442	0.00%	-
5	340 Office Furniture and Equipment	13,365	0.00%	-
6	348 Other Tangible Plant	19,198	0.00%	-
7				
8		<u>\$ 568,878</u>	<u>0.00%</u>	<u>\$ -</u>

800000

Schedule of Water Plant In Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic of Projected

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2014	(3) 1/31/2015	(4) 2/28/2015	(5) 3/31/2015	(6) 4/30/2015	(7) 5/31/2015	(8) 6/30/2015
1	331 Transmission and Distribution Mains	\$ 250,673	\$ 254,005	\$ 254,005	\$ 254,005	\$ 254,005	\$ 254,005	\$ 254,005
2	333 Services	50,932	50,932	50,932	50,932	50,932	50,932	50,932
3	334 Meters and Meter Installations	228,983	228,983	228,983	228,983	228,983	228,983	228,983
4	336 Backflow Prevention Devices	2,090	2,090	2,090	2,090	2,090	2,090	2,090
5	340 Office Furniture and Equipment	12,331	13,451	13,451	13,451	13,451	13,451	13,451
6	348 Other Tangible Plant	19,198	19,198	19,198	19,198	19,198	19,198	19,198
7								
8		<u>\$ 564,207</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>
9								

600000

Schedule of Water Plant In Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] of Projected []

Schedule: A-5
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-4

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) 7/31/2015	(3) 8/31/2015	(4) 9/30/2015	(5) 10/31/2015	(6) 11/30/2015	(7) End of Test Year 12/31/2015	(8) Average Balance
1	331 Transmission and Distribution Mains	\$ 254,005	\$ 254,005	\$ 254,005	\$ 254,005	\$ 254,005	\$ 256,721	\$ 253,957
2	333 Services	50,932	50,932	50,932	50,932	50,932	50,932	50,932
3	334 Meters and Meter Installations	228,983	228,983	228,983	228,983	228,983	228,983	228,983
4	336 Backflow Prevention Devices	2,090	2,090	2,090	2,090	2,090	6,672	2,442
5	340 Office Furniture and Equipment	13,451	13,451	13,451	13,451	13,451	13,451	13,365
6	348 Other Tangible Plant	19,198	19,198	19,198	19,198	19,198	19,198	19,198
7								
8		<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 568,659</u>	<u>\$ 575,958</u>	<u>\$ 568,878</u>
9								

000010

Schedule of Wastewater Plant In Service By Primary Account
 Test Year Average Balance
 Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] of Projected []

Florida Public Service Commission
 Schedule: A-6
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	351 Organization	\$ 6,247	0.00%	\$ -
2	353 Land and Land Rights	9,513	0.00%	-
3	354 Structures and Improvements	3,082	0.00%	-
4	360 Collection sewers - Force	1,339,312	0.00%	-
5	361 Collection Sewers - Gravity	3,978,812	0.00%	-
6	362 Special Collecting Structures	411,793	0.00%	-
7	363 Services to Customers	1,156,689	0.00%	-
8	364 Flow-measuring devices	172,390	0.00%	-
9	370 Receiving Wells	784,361	0.00%	-
10	371 Lift Station Pumps	972,470	0.00%	-
11	389 Other Misc. Plt. Equipment	110,641	0.00%	-
12	390 Office Furniture & Equipment	38,831	0.00%	-
13	391 Transportation Equipment	146,609	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	396 Power Operated Equipment	15,484	0.00%	-
16	397 Miscellaneous Equip.	2,814	0.00%	-
17	398 Other Tangible Plant	5,048	0.00%	-
18		<u>\$ 9,164,923</u>	<u>0.00%</u>	<u>\$ -</u>

000011

Schedule of Wastewater Plant In Service By Primary Account
 Test Year Average Balance

Company: Ni Florida, LLC

Docket No.: 160030-WS

Schedule Year Ended: December 31, 2015

Historic [X] of Projected []

Florida Public Service Commission

Schedule: A-6

Page 2 of 3

Preparer: Donald J. Clayton, P.E.

Recap Schedules: A-2, A-4

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2014	(3) 1/31/2015	(4) 2/28/2015	(5) 3/31/2015	(6) 4/30/2015	(7) 5/31/2015	(8) 6/30/2015
1	351 Organization	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247
2	353 Land and Land Rights	9,513	9,513	9,513	9,513	9,513	9,513	9,513
3	354 Structures and Improvements	3,082	3,082	3,082	3,082	3,082	3,082	3,082
4	360 Collection sewers - Force	1,336,817	1,336,817	1,336,817	1,336,817	1,336,817	1,336,817	1,341,452
5	361 Collection Sewers - Gravity	3,914,699	3,920,675	3,940,866	3,966,381	3,984,205	3,989,076	3,989,851
6	362 Special Collecting Structures	411,793	411,793	411,793	411,793	411,793	411,793	411,793
7	363 Services to Customers	1,129,103	1,129,103	1,131,207	1,157,674	1,158,729	1,165,894	1,165,894
8	364 Flow-measuring devices	172,390	172,390	172,390	172,390	172,390	172,390	172,390
9	370 Receiving Wells	784,361	784,361	784,361	784,361	784,361	784,361	784,361
10	371 Lift Station Pumps	929,519	929,519	929,519	949,146	951,912	951,912	951,912
11	389 Other Misc. Plt. Equipment	110,641	110,641	110,641	110,641	110,641	110,641	110,641
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	15,484	15,484	15,484	15,484	15,484	15,484	15,484
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	5,048	5,048	5,048	5,048	5,048	5,048	5,048
18								
19		<u>\$ 9,027,778</u>	<u>\$ 9,033,754</u>	<u>\$ 9,056,049</u>	<u>\$ 9,127,659</u>	<u>\$ 9,149,304</u>	<u>\$ 9,161,339</u>	<u>\$ 9,166,749</u>

000012

Schedule of Wastewater Plant In Service By Primary Account

Test Year Average Balance

Company: Ni Florida, LLC

Docket No.: 160030-WS

Schedule Year Ended: December 31, 2015

Historic of Projected

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6

Page 3 of 3

Preparer: Donald J. Clayton, P.E.

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) 7/31/2015	(3) 8/31/2015	(4) 9/30/2015	(5) 10/31/2015	(6) 11/30/2015	(7) End of Test Year 12/31/2015	(8) Average Balance
1	351 Organization	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247
2	353 Land and Land Rights	9,513	9,513	9,513	9,513	9,513	9,513	9,513
3	354 Structures and Improvements	3,082	3,082	3,082	3,082	3,082	3,082	3,082
4	360 Collection sewers - Force	1,341,452	1,341,452	1,341,452	1,341,452	1,341,452	1,341,452	1,339,312
5	361 Collection Sewers - Gravity	3,995,433	3,995,433	3,999,032	3,999,374	4,014,763	4,014,763	3,978,812
6	362 Special Collecting Structures	411,793	411,793	411,793	411,793	411,793	411,793	411,793
7	363 Services to Customers	1,165,894	1,166,214	1,166,214	1,167,009	1,167,009	1,167,009	1,156,689
8	364 Flow-measuring devices	172,390	172,390	172,390	172,390	172,390	172,390	172,390
9	370 Receiving Wells	784,361	784,361	784,361	784,361	784,361	784,361	784,361
10	371 Lift Station Pumps	1,005,349	1,008,364	1,008,364	1,008,364	1,008,364	1,009,864	972,470
11	389 Other Misc. Plt. Equipment	110,641	110,641	110,641	110,641	110,641	110,641	110,641
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	15,484	15,484	15,484	15,484	15,484	15,484	15,484
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	5,048	5,048	5,048	5,048	5,048	5,048	5,048
18								
19		<u>\$ 9,225,768</u>	<u>\$ 9,229,103</u>	<u>\$ 9,232,702</u>	<u>\$ 9,233,839</u>	<u>\$ 9,249,229</u>	<u>\$ 9,250,729</u>	<u>\$ 9,164,923</u>

000013

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015

Schedule: A-7
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support, if necessary.

	(1)	(2)	(3)	(4)
Line No.	Description	Average Amount Per Books	Utility Adjustments	Balance Per Utility
1	WATER			
2				
3	Plant In Service	\$ -	\$ -	\$ -
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	-	-	-
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	-	-	-
13				
14				
15	WASTEWATER			
16				
17	Plant In Service	\$ -	\$ -	\$ -
18				
19	Land	-	-	-
20				
21	Accumulated Depreciation	-	-	-
22				
23	Other (Explain)	-	-	-
24				
25				
26	Total	-	-	-

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 180030-WS
Test Year Ended: December 31, 2015

Schedule: A-8
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Prior Rate Case Balance at 9-30-12	\$ 248,429	\$ 3,847,111
2			
3	Adjustments from rate case for the test year ended 9-30-12	(200)	7,767
4			
5	Balance per books at 9-30-12	248,229	3,854,878
6			
7	Adjustments from rate case for the test year ended 9-30-12	200	(7,767)
8			
9	2012 Accruals	4,480	54,261
10			
11	Balance at 12-31-2012	252,909	3,901,372
12			
13	2013 Accruals	20,861	219,810
14			
15	2013 Other Credits	535	9,300
16			
17	Balance at 12-31-2013	274,105	4,130,482
18			
19	2014 Accruals	19,415	257,346
20			
21	Balance at 12-31-2014	293,520	4,387,828
22			
23	2015 Accruals	20,045	266,851
24			
25	2015 Cost of Removal and Other	-	1,053
26			
25	Balance at 12-31-2015	\$ 313,565	\$ 4,655,732
26			
27			
28			
29			
30			

Supporting Schedules: A-9 and A10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-9
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Balance	(3) Non-Used & Useful %	(4) Non-Used Amount
1	331 Transmission and Distribution Mains	\$ 142,082	0%	\$ -
2	333 Services	50,932	0%	-
3	334 Meters and Meter Installations	89,411	0%	-
4	336 Backflow Prevention Devices	798	0%	-
5	340 Office Furniture and Equipment	12,378	0%	-
6	348 Other Tangible Plant	7,686	0%	-
7				
8		<u>\$ 303,287</u>	<u>0%</u>	<u>\$ -</u>
9				
10				
11				

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] of Projected []

Schedule: A-9
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-8

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2014	(3) 1/31/2015	(4) 2/28/2015	(5) 3/31/2015	(6) 4/30/2015	(7) 5/31/2015	(8) 6/30/2015
1	331 Transmission and Distribution Mains	\$ 139,117	\$ 139,811	\$ 140,105	\$ 140,599	\$ 141,093	\$ 141,588	\$ 142,082
2	333 Services	50,932	50,932	50,932	50,932	50,932	50,932	50,932
3	334 Meters and Meter Installations	83,686	84,640	85,594	86,548	87,502	88,456	89,411
4	336 Backflow Prevention devices	728	740	751	763	775	786	798
5	340 Office Furniture and Equipment	12,331	12,331	12,331	12,331	12,331	12,331	12,331
6	348 Other Tangible Plant	6,726	6,886	7,046	7,206	7,366	7,526	7,686
7								
8		\$ 293,520	\$ 295,139	\$ 296,759	\$ 298,379	\$ 299,999	\$ 301,619	\$ 303,239
9								

0000017

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-W5
 Schedule Year Ended: December 31, 2015
 Historic [X] of Projected []

Schedule: A-9
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-8

Explanation: Provide the month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	End of Test Year 12/31/2015	Average Balance
1	331 Transmission and Distribution Mains	\$ 142,576	\$ 143,070	\$ 143,564	\$ 144,058	\$ 144,553	\$ 145,047	\$ 142,082
2	333 Services	50,932	50,932	50,932	50,932	50,932	50,932	50,932
3	334 Meters and Meter Installations	90,365	91,319	92,273	93,227	94,181	95,135	89,411
4	336 Backflow Prevention devices	809	821	833	844	856	867	798
5	340 Office Furniture and Equipment	12,331	12,331	12,331	12,331	12,331	12,938	12,378
6	348 Other Tangible Plant	7,846	8,006	8,166	8,326	8,486	8,646	7,686
7								
8		\$ 304,859	\$ 306,479	\$ 308,099	\$ 309,719	\$ 311,338	\$ 313,565	\$ 303,287
9								

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic or Projected

Schedule: A-10
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	351 Organization	\$ 6,247	0.00%	\$ -
2	353 Land and Land Rights	-	0.00%	-
3	354 Structures and Improvements	2,215	0.00%	-
4	360 Collection Sewers - Force	855,933	0.00%	-
5	361 Collection Sewers - Gravity	1,473,355	0.00%	-
6	362 Special Collecting Structures	305,268	0.00%	-
7	363 Services to Customers	437,855	0.00%	-
8	364 Flow-measuring devices	160,523	0.00%	-
9	370 Receiving Wells	391,716	0.00%	-
10	371 Lift Station Pumps	658,231	0.00%	-
11	389 Other Misc. Equipment	22,045	0.00%	-
12	390 Office Furniture & Equipment	38,831	0.00%	-
13	391 Transportation Equipment	146,609	0.00%	-
14	393 Tools, Shop & Garage Equip.	10,829	0.00%	-
15	396 Power Operated Equipment	4,774	0.00%	-
16	397 Miscellaneous Equip.	2,814	0.00%	-
17	398 Other Tangible Plant	3,131	0.00%	-
18				
19		<u>\$ 4,520,375</u>	<u>0.00%</u>	<u>\$ -</u>

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Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS

Schedule: A-10
 Page 2 of 3

Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance of the prior test year.

Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2014	(3) 1/31/2015	(4) 2/28/2015	(5) 3/31/2015	(6) 4/30/2015	(7) 5/31/2015	(8) 6/30/2015
1	351 Organization	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247
2	353 Land and Land Rights	-	-	-	-	-	-	-
3	354 Structures and Improvements	2,167	2,175	2,183	2,191	2,199	2,207	2,215
4	360 Collection Sewers - Force	833,853	837,501	841,149	844,797	848,446	852,094	855,755
5	361 Collection Sewers - Gravity	1,429,164	1,436,421	1,443,715	1,451,056	1,458,430	1,465,813	1,473,197
6	362 Special Collecting Structures	300,121	300,979	301,837	302,694	303,552	304,410	305,268
7	363 Services to Customers	422,677	425,153	427,634	430,172	432,713	435,270	437,827
8	364 Flow-measuring devices	159,069	159,312	159,554	159,796	160,038	160,281	160,523
9	370 Receiving Wells	378,648	380,826	383,004	385,182	387,360	389,538	391,716
10	371 Lift Station Pumps	631,564	635,868	640,172	644,566	648,973	653,381	657,788
11	389 Other Misc. Equipment	18,357	18,971	19,586	20,201	20,815	21,430	22,045
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,609	146,609	146,609	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	4,000	4,129	4,258	4,387	4,516	4,645	4,774
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	2,878	2,920	2,963	3,005	3,047	3,089	3,131
18								
19		\$ 4,387,828	\$ 4,409,584	\$ 4,431,382	\$ 4,453,377	\$ 4,475,420	\$ 4,497,487	\$ 4,519,568

000020

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS

Schedule: A-10
 Page 3 of 3

Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance of the prior test year.

Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) 7/31/2015	(3) 8/31/2015	(4) 9/30/2015	(5) 10/31/2015	(6) 11/30/2015	(7) End of Test Year 12/31/2015	(8) Average Balance
1	351 Organization	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247	\$ 6,247
2	353 Land and Land Rights	-	-	-	-	-	-	-
3	354 Structures and Improvements	2,223	2,231	2,239	2,247	2,255	2,263	2,215
4	360 Collection Sewers - Force	859,416	863,077	866,739	871,041	874,766	878,491	855,933
5	361 Collection Sewers - Gravity	1,480,592	1,487,986	1,495,388	1,502,790	1,510,220	1,518,843	1,473,355
6	362 Special Collecting Structures	306,126	306,984	307,842	308,700	309,558	310,416	305,268
7	363 Services to Customers	440,383	442,941	445,498	448,057	450,616	453,176	437,855
8	364 Flow-measuring devices	160,785	161,008	161,250	161,492	161,734	161,977	160,523
9	370 Receiving Wells	393,894	396,073	398,251	400,429	402,607	404,785	391,716
10	371 Lift Station Pumps	662,443	667,112	671,781	676,450	681,118	685,787	658,231
11	389 Other Misc. Equipment	22,659	23,274	23,889	24,503	25,118	25,733	22,045
12	390 Office Furniture & Equipment	38,831	38,831	38,831	38,831	38,831	38,831	38,831
13	391 Transportation Equipment	146,609	146,609	146,809	146,809	146,809	146,609	146,609
14	393 Tools, Shop & Garage Equip.	10,829	10,829	10,829	10,829	10,829	10,829	10,829
15	396 Power Operated Equipment	4,903	5,032	5,161	5,290	5,419	5,548	4,774
16	397 Miscellaneous Equip.	2,814	2,814	2,814	2,814	2,814	2,814	2,814
17	398 Other Tangible Plant	3,173	3,215	3,257	3,299	3,341	3,383	3,131
18								
19		\$ 4,541,908	\$ 4,564,262.08	\$ 4,586,623	\$ 4,609,627	\$ 4,632,083	\$ 4,655,732	\$ 4,520,375

000021

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015

Schedule: A-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Prior Rate Case Balance at 9-30-12	\$ 110,779	\$ 3,556,132
2			
3	Adjustments from rate case for the test year ended 9-30-12	-	(575)
4			
5	Balance per books at 9-30-12	110,779	3,555,557
6			
7	Adjustments from rate case for the test year ended 9-30-12	-	575
8			
9	2012 Additions	-	-
10			
11	Balance at 12-31-2012	110,779	3,556,132
12			
13	2013 Additions	-	2,400
14			
15	Balance at 12-31-2013	110,779	3,558,532
16			
17	2014 Additions	-	9,600
18			
19	Balance at 12-31-2014	110,779	3,568,132
20			
21	2015 Additions	-	92,460
22			
23	Balance at 12-31-2015	\$ 110,779	\$ 3,660,592
24			
25			
26			
27			

Supporting Schedules: A-12
Recap Schedules: A-19

Summary of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic or Projected

Schedule: A-12
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.

Recap Schedules: A-1, A-4

Explanation: Provide the average CIAC balance by account. If a projected test year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	WATER			
2				
3	Plant Capacity Fees	\$ -	0.00%	\$ -
4				
5	Line/Main Extension Fees	110,779	0.00%	-
6				
7	Meters & Meter Installation Fees	-	0.00%	-
8				
9	Contributed Property	-	0.00%	-
10				
11	Other - Tap Fees	-	0.00%	-
12				
13	Total	\$ 110,779	0.00%	\$ -
14				
15	WASTEWATER			
16				
17				
18	Plant Capacity Fees	\$ -	0.00%	\$ -
19				
20	Line/Main Extension Fees	3,638,516	0.00%	-
21				
22	Contributed Property	-	0.00%	-
23				
24	Other - Tap Fees	-	0.00%	-
25				
26				
27	Total	\$ 3,638,516	0.00%	\$ -
28				
29				
30				

000023

Summary of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) Prior Year 12/31/2014	(3) 1/31/2015	(4) 2/28/2015	(5) 3/31/2015	(6) 4/30/2015	(7) 5/31/2015	(8) 6/30/2015
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13	Total	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19								
20	Line/Main Extension Fees	3,568,132	3,575,332	3,575,332	3,655,792	3,655,792	3,655,792	3,655,792
21								
22	Contributed Property	-	-	-	-	-	-	-
23								
24	Other - Tap Fees	-	-	-	-	-	-	-
25								
26								
27	Total	\$ 3,568,132	\$ 3,575,332	\$ 3,575,332	\$ 3,655,792	\$ 3,655,792	\$ 3,655,792	\$ 3,655,792

000024

Summary of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-12
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) Description	(2) 7/31/2015	(3) 8/31/2015	(4) 9/30/2015	(5) 10/31/2015	(6) 11/30/2015	(7) 12/31/2015	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13	Total	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779	\$ 110,779
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees							
19								
20	Line/Main Extension Fees	3,655,792	3,660,592	3,660,592	3,660,592	3,660,592	3,660,592	3,638,516
21								
22	Contributed Property							
23								
24	Other - Tap Fees							
25								
26								
27	Total	\$ 3,655,792	\$ 3,660,592	\$ 3,660,592	\$ 3,660,592	\$ 3,660,592	\$ 3,660,592	\$ 3,638,516

000025

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015

Schedule: A-13
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Prior Rate Case Balance at 9-30-12	\$ 110,779	\$ 1,675,353
2			
3	Adjustments from rate case for the test year ended 9-30-12	-	(14,228)
4			
5	Balance per books at 9-30-12	110,779	1,661,125
6			
7	Adjustments from rate case for the test year ended 9-30-12	-	14,228
8			
9	2012 Accruals	-	23,379
10			
11	Balance at 12-31-2012	110,779	1,698,732
12			
13	2013 Accruals	-	112,396
14			
15	2013 Adjustments	-	(13,052)
16			
17	Balance at 12-31-2013	110,779	1,798,076
18			
19	2014 Accruals	-	98,367
20			
21	Balance at 12-31-2014	110,779	1,896,444
22			
23	2015 Accruals	-	100,586
24			
25	Balance at 12-31-2015	\$ 110,779	\$ 1,997,030
26			
27			

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Historic or Projected

Schedule: A-14
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount
1	WATER			
2				
3	Plant Capacity Fees	\$ -	0.00%	\$ -
4				
5	Line/Main Extension Fees	110,779	0.00%	-
6				
7	Meters & Meter Installation Fees	-	0.00%	-
8				
9	Contributed Property	-	0.00%	-
10				
11	Other - Tap Fees	-	0.00%	-
12				
13				
14	Total	<u>\$ 110,779</u>	<u>0</u>	<u>\$ -</u>
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	\$ -	0.00%	-
20				
21	Line/Main Extension Fees	1,946,580	0.00%	-
22				
23	Contributed Property	-	0.00%	-
24				
25	Other - Tap Fees	-	0.00%	-
26				
27				
28	Total	<u>\$ 1,946,580</u>	<u>0.00%</u>	<u>\$ -</u>

Supporting Schedules: A-14
 Recap Schedules: A-19

000027

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-14
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the ending balances and average of CIAC by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/2014	(3) 1/31/2015	(4) 2/28/2015	(5) 3/31/2015	(6) 4/30/2015	(7) 5/31//2015	(8) 6/30/2015
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13								
14	Total	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20								
21	Line/Main Extension Fees	1,896,444	1,904,668	1,912,892	1,921,300	1,929,708	1,938,117	1,946,525
22								
23	Contributed Property	-	-	-	-	-	-	-
24								
25	Other - Tap Fees	-	-	-	-	-	-	-
26								
27								
28	Total	<u>\$ 1,896,444</u>	<u>\$ 1,904,668</u>	<u>\$ 1,912,892</u>	<u>\$ 1,921,300</u>	<u>\$ 1,929,708</u>	<u>\$ 1,938,117</u>	<u>\$ 1,946,525</u>
29								

000028

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Historic or Projected

Schedule: A-14
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the ending balances and average of CIAC by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) 7/31/2015	(3) 8/31/2015	(4) 9/30/2015	(5) 10/31/2015	(6) 11/30/2015	(7) 12/31/2015	(8) Average Balance
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	Line/Main Extension Fees	110,779	110,779	110,779	110,779	110,779	110,779	110,779
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-
8								
9	Contributed Property	-	-	-	-	-	-	-
10								
11	Other - Tap Fees	-	-	-	-	-	-	-
12								
13								
14	Total	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 110,779</u>
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20								
21	Line/Main Extension Fees	1,954,933	1,963,353	1,971,772	1,980,191	1,988,611	1,997,030	1,946,580
22								
23	Contributed Property	-	-	-	-	-	-	-
24								
25	Other - Tap Fees	-	-	-	-	-	-	-
26								
27								
28	Total	<u>\$ 1,954,933</u>	<u>\$ 1,963,353</u>	<u>\$ 1,971,772</u>	<u>\$ 1,980,191</u>	<u>\$ 1,988,611</u>	<u>\$ 1,997,030</u>	<u>\$ 1,946,580</u>
29								

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Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: A-15

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual AFUDC rates used since either rate base was last established by the Commission, or the date of inception of utility service. If rate base has not been established previously, include a description of practice and authority of rate(s) used.

Line
No.

1 The Company has not booked any AFUDC since the rate base was last established.

Schedule of Water and Wastewater Advances for Construction
Annual Balances Subsequent to Last established Rate Base

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015

Schedule: A-16
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	None		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]

Schedule: A-17
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No.	Description	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	13 Month Average
1	Final Rates														
2	Water														
3	Plus:														
4	Cash	\$ 139,732	\$ 125,953	\$ 131,135	\$ 182,857	\$ 152,148	\$ 64,758	\$ 69,782	\$ 452	\$ 18,205	\$ 34,181	\$ 29,235	\$ 46,772	\$ 24,033	\$ 78,709
5	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	10,009	12,244	14,404	1,097	9,722	5,112	7,739	4,761	5,199	4,880	4,898	7,028	7,204	7,281
6	Prepayments	1,822	10,338	1,314	1,050	793	1,254	5,092	4,684	541	481	421	361	301	2,179
7	Accrued Utility revenues	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	1,994	1,994	1,994	1,994	1,994	3,497
8	Deferred Rate Case Expense	23,518	22,865	22,211	21,558	20,905	23,372	22,718	25,518	25,582	29,984	30,824	30,931	30,278	25,388
9															
10	Less:														
11	Accounts Payable	23,891	25,187	19,582	33,810	30,830	28,281	55,234	-	25,980	23,981	13,470	51,100	1,272	25,550
12	Accrued Taxes	1,036	2,174	3,270	4,364	5,180	-	749	777	1,421	2,196	2,995	3,910	4,852	2,533
13	Accrued Interest	2,979	5,488	5,384	3,104	3,178	3,235	3,308	2,828	3,380	3,399	6,085	8,194	8,055	4,184
14	Miscellaneous Current and Accrued Liabilities	7,177	6,991	7,841	6,933	4,734	3,843	3,582	2,735	2,728	2,892	3,347	4,334	17,784	5,748
15	1/2 Deferred Rate Case Expense	11,759	11,432	11,108	10,779	10,452	11,686	11,359	12,759	12,791	14,982	15,312	15,485	15,139	12,694
16	Working Capital	132,582	124,288	126,013	131,915	133,334	51,811	35,285	20,841	3,263	24,051	28,060	8,083	21,069	64,328
17															
18	Sewer														
19															
20															
21	Cash	\$ 525,859	\$ 473,822	\$ 463,316	\$ 612,853	\$ 572,357	\$ 243,804	\$ 282,513	\$ 1,700	\$ 80,982	\$ 128,510	\$ 109,878	\$ 175,953	\$ 90,408	\$ 288,572
22	Accounts and Notes Receivable, Less Accumulated Provision for uncollectable Accounts	112,174	107,475	110,848	92,845	95,142	97,346	89,375	80,802	85,983	53,332	45,323	52,539	89,541	82,487
23	Prepayments	15,411	119,728	119,812	98,950	121,458	121,808	108,640	94,052	16,173	14,159	12,145	10,130	8,118	88,021
24	Accrued Utility revenues	43,079	43,079	43,079	43,079	43,079	43,079	43,079	43,079	48,828	48,828	48,828	48,828	44,309	44,873
25	Preliminary Survey and Investigation Charges	3,470	3,470	338	338	338	338	338	-	-	-	-	-	-	664
26	Deferred Rate Case Expense	88,472	86,015	83,557	81,099	78,642	87,922	85,484	95,998	98,239	112,722	115,206	116,359	113,902	95,507
27															
28	Less:														
29	Accounts Payable	89,122	94,878	73,702	128,437	115,980	108,313	207,784	-	97,860	90,140	50,872	182,233	4,786	98,116
30	Accrued Taxes	110,830	12,788	25,495	38,096	51,085	63,751	33,493	45,188	60,429	78,049	91,482	107,451	121,013	64,471
31	Accrued Interest	12,381	21,805	21,490	13,181	13,366	13,821	13,682	13,781	14,032	14,370	24,552	26,028	24,685	17,381
32	Miscellaneous Current and Accrued Liabilities	133,786	137,344	131,142	136,355	123,853	129,366	128,688	119,821	142,919	147,164	129,402	134,449	163,739	134,293
33	1/2 Deferred Rate Case Expense	44,236	43,007	41,776	40,550	39,321	43,981	42,732	47,999	48,120	58,381	57,603	58,180	56,951	47,754
34															
35	Working Capital	\$ 397,911	\$ 523,967	\$ 557,140	\$ 574,278	\$ 587,412	\$ 238,881	\$ 143,051	\$ 87,862	\$ (54,875)	\$ (28,432)	\$ (22,132)	\$ (115,431)	\$ (14,867)	\$ 218,210
36															

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Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 100030-WVS
 Test Year Ended: December 31, 2015
 Interim Final

Schedule: A-17 [Interim]
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.
 Recap Schedules: A-1 [Interim], A-2 [Interim]

Explanation: Provide the calculation of working capital using the balance sheet method.

Line No.	Description	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	13 Month Average
1	Interim Rates														
2	Water														
3	Plus:														
4	Cash	\$ 139,732	\$ 125,953	\$ 131,135	\$ 162,857	\$ 152,146	\$ 64,758	\$ 69,782	\$ 452	\$ 18,205	\$ 34,181	\$ 29,235	\$ 46,772	\$ 24,033	\$ 76,709
	Accounts and Notes Receivable, Less Accumulated														
5	Provision for Uncollectable Accounts	10,009	12,244	14,404	1,097	9,722	5,112	7,739	4,761	5,199	4,880	4,998	7,028	7,204	7,261
6	Prepayments	1,822	10,336	1,314	1,050	783	1,254	5,092	4,564	541	481	421	361	301	2,179
7	Accrued Utility revenues	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	1,994	1,994	1,994	1,994	1,994	3,497
8	Deferred Rate Case Expense	23,518	22,865	22,211	21,556	20,905	23,372	22,716	25,518	25,582	29,964	30,824	30,931	30,278	25,388
9															
10	Less:														
11	Accounts Payable	23,691	25,187	19,592	33,610	30,630	28,261	55,234	-	25,960	23,981	13,470	51,100	1,272	25,550
12	Accrued Taxes	1,036	2,174	3,270	4,364	5,160	-	749	777	1,421	2,198	2,995	3,610	4,852	2,533
13	Accrued Interest	2,979	5,488	5,384	3,104	3,176	3,235	3,306	2,826	3,360	3,399	6,085	6,194	6,055	4,184
14	Miscellaneous Current and Accrued Liabilities	7,177	6,991	7,841	6,833	4,734	3,643	3,592	2,735	2,726	2,892	3,347	4,334	17,784	5,746
15	1/2 Deferred Rate Case Expense	11,759	11,432	11,106	10,779	10,452	11,686	11,359	12,759	12,791	14,982	15,312	15,465	15,139	12,664
16															
17	Working Capital	\$ 132,582	\$ 124,288	\$ 126,013	\$ 131,915	\$ 133,334	\$ 51,811	\$ 35,265	\$ 20,541	\$ 3,263	\$ 24,051	\$ 28,060	\$ 8,083	\$ 21,059	\$ 64,328
18															
19	Sewer														
20															
21	Cash	\$ 525,659	\$ 473,822	\$ 493,316	\$ 612,653	\$ 572,357	\$ 243,604	\$ 262,513	\$ 1,700	\$ 89,982	\$ 128,510	\$ 109,878	\$ 175,953	\$ 90,408	\$ 288,672
	Accounts and Notes Receivable, Less Accumulated														
22	Provision for uncollectable Accounts	112,174	107,475	110,848	92,845	95,142	97,348	89,375	60,802	85,983	53,332	45,323	62,539	89,541	82,487
23	Prepayments	15,411	119,728	119,812	98,850	121,458	121,808	106,640	94,052	16,173	14,159	12,145	10,130	8,116	86,021
24	Accrued Utility revenues	43,079	43,079	43,079	43,079	43,079	43,079	43,079	43,079	48,928	48,928	48,928	48,928	44,306	44,673
25	Preliminary Survey and Investigation Charges	3,470	3,470	338	338	338	338	338	-	-	-	-	-	-	664
26	Deferred Rate Case Expense	88,472	86,015	83,557	81,099	78,642	87,922	85,464	95,998	96,239	112,722	115,206	118,359	113,902	95,507
27															
28	Less:														
29	Accounts Payable	86,122	94,876	73,702	126,437	115,980	106,313	207,784	-	97,660	90,140	50,872	162,233	4,786	96,116
30	Accrued Taxes	110,830	12,788	25,495	39,096	51,085	63,751	33,493	45,188	60,429	78,049	91,482	107,451	121,013	64,471
31	Accrued Interest	12,381	21,805	21,490	13,181	13,365	13,621	13,682	13,781	14,032	14,370	24,552	25,028	24,685	17,381
32	Miscellaneous Current and Accrued Liabilities	133,788	137,344	131,142	136,355	123,853	129,399	128,688	119,821	142,919	147,164	129,402	134,449	153,739	134,283
33	1/2 Deferred Rate Case Expense	44,238	43,007	41,778	40,550	39,321	43,681	42,732	47,999	48,120	56,361	57,803	58,180	56,651	47,754
34															
35	Working Capital	\$ 397,911	\$ 523,987	\$ 557,140	\$ 574,278	\$ 567,412	\$ 238,881	\$ 143,051	\$ 67,882	\$ (54,875)	\$ (28,432)	\$ (22,132)	\$ (113,431)	\$ (14,897)	\$ 218,210
36															

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Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page 1 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ASSETS	September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013
1	UTILITY PLANT							
2	101 Utility Plant in Service	\$ 8,389,275	\$ 8,394,973	\$ 8,424,404	\$ 8,491,049	\$ 8,435,105	\$ 8,439,654	\$ 8,454,536
3	105 Construction Work In Progress	10,510	10,510	10,510	10,510	24,076	24,076	94,836
4	108 Less: Accumulated Depreciation	4,103,106	4,123,356	4,143,717	4,154,281	4,184,516	4,204,928	4,225,368
5	Net Plant	4,296,679	4,282,127	4,291,197	4,347,278	4,274,666	4,258,803	4,324,004
6								
7	116 Utility Plant Acquisition Adjustments	4,282,442	4,282,441	4,282,441	4,282,442	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	8,579,121	8,564,569	8,573,638	8,629,720	8,557,107	8,541,245	8,606,445
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	121 Nonutility Property	-	-	-	-	-	-	-
13	122 Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	123 Investments in Associated Companies	2,519,917	2,519,917	2,519,917	2,519,917	2,519,917	2,519,917	3,248,272
17	126 - 127 Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	2,527,767	2,527,767	2,527,767	2,527,767	2,527,767	2,527,767	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	131 Cash	642,001	593,225	405,048	176,743	70,331	122,552	113,691
23	141- 144 Accounts	160,350	142,103	145,220	136,089	135,771	140,348	145,732
24	145 Accounts Receivable from Associated Companies	1,239,747	1,354,747	1,469,747	1,721,251	1,824,747	1,825,714	1,907,067
25	162 Prepayments	5,828	7,647	12,684	11,257	9,830	8,516	27,371
26	173 Accrued Utility Revenues	43,750	43,750	43,750	53,972	53,972	53,972	53,972
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,091,674	2,141,471	2,076,450	2,099,312	2,094,651	2,151,102	2,247,832
29								
30	DEFERRED DEBITS							
31	181 Unamortized Debt Discount & Expense	15,759	15,489	15,218	14,947	14,675	14,402	27,566
32	183 Preliminary Survey and Investigation Charges	3,133	3,133	4,910	9,274	17,183	23,101	27,151
33	186 Miscellaneous Deferred Debits	97,845	98,183	134,412	136,522	165,501	173,683	169,912
34	TOTAL DEFERRED DEBITS	118,737	116,805	154,541	160,743	197,358	211,186	224,630
35								
36	TOTAL ASSETS AND OTHER DEBITS	\$ 13,315,299	\$ 13,350,612	\$ 13,332,395	\$ 13,417,542	\$ 13,376,884	\$ 13,431,300	\$ 14,335,029

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Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page 2 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ASSETS	April 2013	May 2013	June 2013	July 2013	August 2013	September 2013	October 2013
1	UTILITY PLANT							
2	101 Utility Plant in Service	\$ 8,454,921	\$ 8,478,898	\$ 8,522,899	\$ 8,634,327	\$ 8,653,569	\$ 8,687,277	\$ 8,697,435
3	105 Construction Work in Progress	138,500	138,500	138,500	184,792	254,710	420,679	433,675
4	108 Less: Accumulated Depreciation	4,245,701	4,266,018	4,286,418	4,307,285	4,328,143	4,349,081	4,370,042
5	Net Plant	4,347,720	4,351,180	4,374,980	4,511,833	4,580,135	4,758,876	4,761,068
6								
7	116 Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	8,630,162	8,633,621	8,657,422	8,794,275	8,862,577	9,041,317	9,043,509
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	121 Nonutility Property	-	-	-	-	-	-	-
13	122 Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	123 Investments in Associated Companies	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272
17	126 - 127 Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	131 Cash	102,981	76,736	84,285	60,228	95,442	28,781	141,859
23	141- 144 Accounts	119,278	108,406	126,587	111,282	104,888	128,242	124,620
24	145 Accounts Receivable from Associated Companies	1,998,067	2,032,176	2,032,176	2,033,617	2,033,492	2,032,086	2,031,033
25	162 Prepayments	24,291	27,372	24,369	22,542	19,392	16,280	14,712
26	173 Accrued Utility Revenues	53,972	53,972	53,972	53,972	53,972	53,972	53,972
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,298,589	2,298,662	2,321,389	2,281,641	2,306,985	2,259,361	2,366,196
29								
30	DEFERRED DEBITS							
31	181 Unamortized Debt Discount & Expense	27,145	27,220	26,788	26,356	25,922	26,466	26,003
32	183 Preliminary Survey and Investigation Charges	27,759	31,003	34,216	3,470	3,470	3,470	3,470
33	188 Miscellaneous Deferred Debits	183,829	185,044	190,224	197,185	199,037	204,744	211,604
34	TOTAL DEFERRED DEBITS	238,733	243,267	251,229	226,991	228,429	234,670	241,077
35								
36	TOTAL ASSETS AND OTHER DEBITS	\$ 14,423,606	\$ 14,431,673	\$ 14,486,162	\$ 14,559,029	\$ 14,654,113	\$ 14,791,471	\$ 14,906,904

000035

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page 3 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ASSETS	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	May 2014
1	UTILITY PLANT							
2	101 Utility Plant in Service	\$ 8,722,326	\$ 8,799,129	\$ 9,364,588	\$ 9,415,412	\$ 9,415,412	\$ 9,472,219	\$ 9,505,537
3	105 Construction Work in Progress	506,169	526,748	(8,236)	(8,236)	(8,236)	(8,236)	(8,236)
4	108 Less: Accumulated Depreciation	4,391,059	4,404,587	4,427,231	4,449,893	4,472,555	4,495,508	4,518,596
5	Net Plant	4,837,435	4,921,289	4,929,121	4,957,283	4,934,621	4,968,475	4,978,704
6								
7	116 Utility Plant Acquisition Adjustments	4,282,441	4,282,442	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	9,119,877	9,203,732	9,211,562	9,239,724	9,217,062	9,250,916	9,261,145
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	121 Nonutility Property	-	-	-	-	-	-	-
13	122 Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	123 Investments in Associated Companies	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272
17	126 - 127 Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	131 Cash	120,194	142,446	81,912	135,599	8,285,131	238,471	295,035
23	141- 144 Accounts	121,578	118,649	127,908	139,282	125,911	121,755	98,146
24	145 Accounts Receivable from Associated Companies	2,030,674	2,031,432	2,031,500	2,031,500	2,031,500	2,031,500	2,028,173
25	162 Prepayments	13,291	10,213	9,120	7,120	5,010	32,504	37,581
26	173 Accrued Utility Revenues	56,927	38,889	38,889	38,889	38,889	38,889	38,889
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,342,683	2,341,629	2,289,330	2,352,390	10,486,441	2,463,120	2,487,824
29								
30	DEFERRED DEBITS							
31	181 Unamortized Debt Discount & Expense	25,549	25,093	24,636	24,178	76,532	77,167	75,988
32	183 Preliminary Survey and Investigation Charges	3,470	3,470	3,470	3,470	3,470	3,470	3,470
33	188 Miscellaneous Deferred Debits	208,155	149,320	146,209	143,098	139,987	136,877	133,766
34	TOTAL DEFERRED DEBITS	237,174	177,883	174,316	170,746	219,990	217,514	213,203
35								
36	TOTAL ASSETS AND OTHER DEBITS	\$ 14,955,836	\$ 14,979,386	\$ 14,931,329	\$ 15,018,983	\$ 23,179,615	\$ 15,187,672	\$ 15,228,285

000036

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page 4 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1) ASSETS	(2) June 2014	(3) July 2014	(4) August 2014	(5) September 2014	(6) October 2014	(7) November 2014	(8) December 2014
1	UTILITY PLANT							
2	101 Utility Plant In Service	\$ 9,510,028	\$ 9,524,101	\$ 9,545,629	\$ 9,555,843	\$ 9,573,971	\$ 9,578,907	\$ 9,591,985
3	105 Construction Work In Progress	(8,236)	(8,236)	(8,236)	(8,236)	(4,771)	(2,716)	6,830
4	108 Less: Accumulated Depreciation	4,541,695	4,564,841	4,588,092	4,611,363	4,634,669	4,657,985	4,681,348
5	Net Plant	4,960,097	4,951,023	4,949,300	4,936,244	4,934,531	4,918,206	4,917,467
6								
7	116 Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,442
8								
9	TOTAL NET UTILITY PLANT	9,242,538	9,233,465	9,231,742	9,218,665	9,216,972	9,200,647	9,199,909
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	121 Nonutility Property	-	-	-	-	-	-	-
13	122 Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	123 Investments in Associated Companies	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272
17	128 - 127 Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	131 Cash	291,423	274,056	371,063	410,031	536,272	580,505	665,391
23	141-144 Accounts	108,721	91,096	90,397	141,968	97,049	100,769	122,183
24	145 Accounts Receivable from Associated Companies	2,028,173	2,028,173	2,028,173	2,028,173	2,028,173	2,028,173	2,028,173
25	162 Prepayments	37,717	34,293	30,868	27,475	24,051	20,658	17,233
26	173 Accrued Utility Revenues	38,889	38,889	70,816	38,889	38,889	38,889	47,222
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,504,924	2,466,507	2,591,318	2,646,537	2,724,434	2,778,995	2,880,202
29								
30	DEFERRED DEBITS							
31	181 Unamortized Debt Discount & Expense	75,310	74,094	72,875	71,851	70,424	69,194	67,960
32	183 Preliminary Survey and Investigation Charges	3,470	3,470	3,470	3,470	3,470	3,470	3,470
33	186 Miscellaneous Deferred Debits	130,655	127,544	124,433	121,322	118,212	115,101	111,890
34	TOTAL DEFERRED DEBITS	209,436	205,109	200,778	196,644	192,107	187,765	183,420
35								
36	TOTAL ASSETS AND OTHER DEBITS	\$ 15,213,019	\$ 15,181,202	\$ 15,279,959	\$ 15,317,788	\$ 15,389,835	\$ 15,423,529	\$ 15,519,653

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Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: NI Florida, LLC

Docket No.: 160030-WS

Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18

Page 5 of 8

Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ASSETS	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015
1	UTILITY PLANT							
2	101 Utility Plant in Service	\$ 9,599,192	\$ 9,621,487	\$ 9,693,097	\$ 9,714,741	\$ 9,726,777	\$ 9,732,187	\$ 9,791,208
3	105 Construction Work In Progress	25,020	36,254	38,254	41,243	59,406	200,298	274,959
4	108 Less: Accumulated Depreciation	4,704,724	4,728,142	4,751,756	4,775,419	4,799,106	4,822,807	4,848,787
5	Net Plant	4,919,488	4,929,599	4,977,595	4,980,568	4,987,077	5,109,677	5,219,398
6								
7	116 Utility Plant Acquisition Adjustments	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441	4,282,441
8								
9	TOTAL NET UTILITY PLANT	9,201,930	9,212,040	9,280,036	9,283,007	9,289,519	9,392,118	9,501,840
10								
11	OTHER PROPERTY AND INVESTMENTS							
12	121 Nonutility Property	-	-	-	-	-	-	-
13	122 Less: Accumulated Depreciation	-	-	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-	-	-
15								
16	123 Investments in Associated Companies	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272	3,248,272
17	126 - 127 Special Funds	7,850	7,850	7,850	7,850	7,850	7,850	7,850
18								
19	TOTAL OTHER PROPERTY AND INVESTMENTS	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122	3,256,122
20								
21	CURRENT AND ACCRUED ASSETS							
22	131 Cash	599,774	624,451	775,511	724,503	308,360	332,295	2,152
23	141- 144 Accounts	119,719	125,050	143,720	154,642	152,236	126,893	90,303
24	145 Accounts Receivable from Associated Companies	2,028,173	2,028,173	888,692	924,765	1,033,631	1,044,694	1,153,427
25	162 Prepayments	22,587	10,479	7,055	27,109	25,514	42,357	38,015
26	173 Accrued Utility Revenues	47,222	47,222	47,222	47,222	47,222	47,222	47,222
27								
28	TOTAL CURRENT AND ACCRUED ASSETS	2,817,475	2,835,375	1,842,199	1,878,240	1,566,962	1,593,460	1,331,118
29								
30	DEFERRED DEBITS							
31	181 Unamortized Debt Discount & Expense	66,722	65,481	-	-	-	-	-
32	183 Preliminary Survey and Investigation Charges	3,470	338	338	338	338	338	-
33	188 Miscellaneous Deferred Debits	108,879	105,768	102,657	99,547	111,293	108,182	121,517
34	TOTAL DEFERRED DEBITS	179,072	171,587	102,995	99,884	111,631	108,520	121,517
35								
36	TOTAL ASSETS AND OTHER DEBITS	\$ 15,454,599	\$ 15,475,124	\$ 14,461,352	\$ 14,497,254	\$ 14,204,233	\$ 14,350,221	\$ 14,210,598

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Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page 6 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	ASSETS	August 2015	September 2015	October 2015	November 2015	December 2015
1	UTILITY PLANT					
2	101 Utility Plant In Service	\$ 9,794,541	\$ 9,798,140	\$ 9,799,278	\$ 9,814,667	\$ 9,826,687
3	105 Construction Work In Progress	292,568	295,008	327,671	479,348	479,348
4	108 Less: Accumulated Depreciation	4,870,741	4,894,722	4,919,346	4,943,422	4,969,297
5	Net Plant	5,218,369	5,198,427	5,207,603	5,350,593	5,336,738
6						
7	116 Utility Plant Acquisition Adjustments	10,793,887	10,793,887	10,793,887	10,793,887	10,602,945
8						
9	TOTAL NET UTILITY PLANT	18,010,256	15,992,314	16,001,490	16,144,481	15,939,683
10						
11	OTHER PROPERTY AND INVESTMENTS					
12	121 Nonutility Property	-	-	-	-	-
13	122 Less: Accumulated Depreciation	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-
15						
16	123 Investments in Associated Companies	-	-	-	-	-
17	126 - 127 Special Funds	7,850	7,850	7,850	7,850	7,850
18						
19	TOTAL OTHER PROPERTY AND INVESTMENTS	7,850	7,850	7,850	7,850	7,850
20						
21	CURRENT AND ACCRUED ASSETS					
22	131 Cash	77,167	162,671	139,213	222,725	114,441
	Accumulated Provision for Uncollectable					
23	141- 144 Accounts	91,182	58,213	50,319	59,567	96,745
24	145 Accounts Receivable from Associated Companies	-	-	-	-	-
25	162 Prepayments	16,714	14,640	12,566	10,491	8,417
26	173 Accrued Utility Revenues	50,921	50,921	50,921	50,921	48,655
27						
28	TOTAL CURRENT AND ACCRUED ASSETS	235,984	286,445	253,018	343,705	268,258
29						
30	DEFERRED DEBITS					
	181 Unamortized Debt Discount & Expense	-	20,265	42,318	41,621	40,922
31	183 Preliminary Survey and Investigation Charges	-	-	-	-	-
32	186 Miscellaneous Deferred Debits	121,822	142,686	145,831	147,290	144,179
33						
34	TOTAL DEFERRED DEBITS	121,822	162,951	188,148	188,911	185,102
35						
36	TOTAL ASSETS AND OTHER DEBITS	\$ 16,375,911	\$ 16,449,561	\$ 16,450,506	\$ 16,684,947	\$ 16,400,893

000039

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page 1 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013
	EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL							
2	201 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	211 Other Paid-in Capital	6,415,419	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
4	214 - 215 Retained Earnings (Deficit)	(332,803)	(387,049)	(375,341)	(324,080)	(384,184)	(333,953)	(323,913)
5	216 Reacquired Capital Stock	-	(18,574)	(18,574)	-	(2,328)	(2,328)	(2,328)
6								
7	TOTAL EQUITY CAPITAL	6,082,616	6,028,370	6,040,078	6,109,914	6,047,501	6,097,713	6,107,752
8								
9	LONG TERM DEBT							
10	224 Other Long Term Debt	2,399,793	2,385,582	2,371,387	2,354,808	2,340,646	2,326,500	2,552,783
11								
12	TOTAL LONG TERM DEBT	2,399,793	2,385,582	2,371,387	2,354,808	2,340,646	2,326,500	2,552,783
13								
14	CURRENT AND ACCRUED LIABILITIES							
15	231 Accounts Payable	83,337	116,552	117,149	96,023	132,064	97,835	89,464
16	232 Notes Payable	187,958	191,255	194,553	197,850	197,850	197,850	88,230
17	234 Accounts Payable to Associated Co.	2,371,780	2,425,970	2,482,348	2,545,541	2,570,465	2,635,554	3,408,935
18	235 Customer Deposits	54,800	55,244	55,750	56,767	57,495	57,835	58,832
19	236 Accrued Taxes	75,897	88,698	35,491	45,877	13,020	28,869	40,180
20	237 Accrued Interest	15,725	16,290	16,296	15,486	16,100	14,738	9,505
21	241 Miscellaneous Current and Accrued Liabilities	149,162	156,397	141,270	137,877	140,027	123,070	133,991
22								
23	TOTAL CURRENT AND ACCRUED LIABILITIES	2,938,457	3,050,406	3,042,857	3,085,421	3,127,021	3,153,551	3,829,137
24								
25	CONTRIBUTIONS IN AID OF CONSTRUCTION							
26	Contributions in Aid of Construction	3,666,336	3,666,336	3,666,336	3,666,910	3,666,336	3,666,336	3,666,336
27	Accumulated Amortization of Contributions in Aid of Construction	(1,771,903)	(1,780,083)	(1,788,262)	(1,809,511)	(1,804,821)	(1,812,800)	(1,820,979)
28								
29	TOTAL NET C.I.A.C.	1,894,433	1,886,253	1,878,074	1,857,399	1,861,715	1,853,536	1,845,357
30								
31	DEFERRED CREDITS							
32	Other Deferred Credits	-	-	-	-	-	-	-
33								
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-
35								
36								
37								
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 13,315,299	\$ 13,350,612	\$ 13,332,395	\$ 13,417,542	\$ 13,376,884	\$ 13,431,300	\$ 14,335,029

000040

Comparative Balance Sheet - Equity Capital and Liabilities

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Florida Public Service Commission

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page 2 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		April 2013	May 2013	June 2013	July 2013	August 2013	September 2013	October 2013
	EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL							
2	201 Common Stock Issued							
3	211 Other Paid-in Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	214 - 215 Retained Earnings (Deficit)	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994
5	216 Reacquired Capital Stock	(304,444)	(280,277)	(256,989)	(220,638)	(214,986)	(158,927)	(123,753)
6		(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)
7	TOTAL EQUITY CAPITAL	6,127,222	6,151,368	6,174,676	6,211,029	6,216,879	6,272,738	6,307,913
8								
9	LONG TERM DEBT							
10	224 Other Long Term Debt	2,538,742	2,524,717	2,510,709	2,496,718	2,482,744	2,468,788	2,454,849
11								
12	TOTAL LONG TERM DEBT	2,538,742	2,524,717	2,510,709	2,496,718	2,482,744	2,468,788	2,454,849
13								
14	CURRENT AND ACCRUED LIABILITIES							
15	231 Accounts Payable	131,817	108,410	118,300	180,532	129,144	198,081	163,907
16	232 Notes Payable	104,647	115,873	127,100	138,327	149,553	160,780	166,817
17	234 Accounts Payable to Associated Co.	3,411,489	3,433,946	3,448,060	3,462,477	3,592,819	3,608,443	3,806,135
18	235 Customer Deposits	60,135	61,105	61,580	62,338	63,570	63,688	63,787
19	236 Accrued Taxes	53,548	66,866	80,370	48,343	61,571	74,920	21,276
20	237 Accrued Interest	20,277	12,755	12,708	13,027	13,600	12,954	13,925
21	241 Miscellaneous Current and Accrued Liabilities	138,751	127,615	131,841	131,200	137,572	132,399	117,794
22								
23	TOTAL CURRENT AND ACCRUED LIABILITIES	3,920,465	3,926,570	3,979,958	4,036,243	4,147,830	4,251,263	4,353,641
24								
25	CONTRIBUTIONS IN AID OF CONSTRUCTION							
26	Contributions in Aid of Construction	3,666,336	3,666,336	3,666,336	3,668,736	3,668,736	3,668,736	3,668,736
27	Accumulated Amortization of Contributions in Aid of Construction	(1,829,159)	(1,837,338)	(1,845,517)	(1,853,696)	(1,861,876)	(1,870,055)	(1,878,234)
28								
29	TOTAL NET C.I.A.C.	1,837,177	1,828,998	1,820,819	1,815,039	1,806,860	1,798,681	1,790,501
30								
31	DEFERRED CREDITS							
32	Other Deferred Credits	-	-	-	-	-	-	-
33								
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-
35								
36								
37								
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 14,423,606	\$ 14,431,673	\$ 14,486,182	\$ 14,559,029	\$ 14,654,113	\$ 14,791,471	\$ 14,906,904

000041

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page 3 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	May 2014
	EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL							
2	201 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	211 Other Paid-in Capital	6,433,994	6,433,994	6,433,994	6,433,994	6,433,994	5,106,305	5,106,305
4	214 - 215 Retained Earnings (Deficit)	(110,949)	(486,990)	(455,375)	(423,140)	(430,877)	(411,580)	(389,149)
5	216 Reacquired Capital Stock	(2,328)	-	-	-	-	-	-
6								
7	TOTAL EQUITY CAPITAL	6,320,717	5,947,004	5,978,618	6,010,853	6,003,116	4,694,724	4,717,156
8								
9	LONG TERM DEBT							
10	224 Other Long Term Debt	2,440,928	2,427,024	2,410,738	2,396,870	3,924,131	3,926,716	3,929,319
11								
12	TOTAL LONG TERM DEBT	2,440,928	2,427,024	2,410,738	2,396,870	3,924,131	3,926,716	3,929,319
13								
14	CURRENT AND ACCRUED LIABILITIES							
15	231 Accounts Payable	174,413	162,766	112,250	129,643	64,264	152,768	139,161
16	232 Notes Payable	172,853	178,890	184,927	190,963	217,193	217,193	217,193
17	234 Accounts Payable to Associated Co.	3,826,297	4,255,430	4,276,635	4,315,906	10,958,305	4,187,176	4,208,446
18	235 Customer Deposits	64,427	65,027	65,986	66,586	67,174	68,482	69,898
19	236 Accrued Taxes	32,911	43,829	14,006	28,000	41,905	55,887	69,391
20	237 Accrued Interest	13,821	13,900	14,675	14,127	20,613	25,375	26,029
21	241 Miscellaneous Current and Accrued Liabilities	127,148	125,040	118,830	119,561	144,631	129,260	130,001
22								
23	TOTAL CURRENT AND ACCRUED LIABILITIES	4,411,869	4,844,862	4,787,309	4,864,786	11,514,085	4,636,139	4,859,918
24								
25	CONTRIBUTIONS IN AID OF CONSTRUCTION							
26	Contributions in Aid of Construction	3,668,736	3,669,311	3,671,710	3,671,710	3,671,710	3,671,710	3,671,710
27	Accumulated Amortization of Contributions in Aid of Construction	(1,886,414)	(1,908,855)	(1,917,046)	(1,925,237)	(1,933,428)	(1,941,619)	(1,949,809)
28								
29	TOTAL NET C.I.A.C.	1,782,322	1,760,456	1,754,664	1,746,473	1,738,283	1,730,092	1,721,901
30								
31	DEFERRED CREDITS							
32	Other Deferred Credits	-	-	-	-	-	-	-
33								
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-
35								
36								
37								
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 14,955,836	\$ 14,979,366	\$ 14,931,329	\$ 15,016,983	\$ 23,179,615	\$ 15,167,672	\$ 15,228,295

000042

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page 4 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	June 2014	July 2014	August 2014	September 2014	October 2014	November 2014	December 2014	
	EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL							
2	201							
3	211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	214 - 215	5,106,305	5,106,305	5,106,305	5,106,305	5,106,305	5,106,305	5,106,305
5	216	(358,096)	(333,970)	(308,805)	(288,857)	(292,031)	(272,413)	(681,288)
6		-	-	-	-	-	-	-
7								
8		4,748,209	4,772,335	4,797,499	4,817,648	4,814,273	4,833,891	4,425,017
9								
10	224							
11		3,866,783	3,867,023	3,889,682	3,785,483	3,788,180	3,790,896	3,380,969
12								
13		3,866,783	3,867,023	3,869,682	3,785,483	3,788,180	3,790,896	3,380,969
14								
15	231							
16	232	66,174	25,855	79,670	68,630	117,342	101,954	112,811
17	234	238,912	238,912	238,912	282,351	282,351	282,351	625,055
18	235	4,281,665	4,294,668	4,297,677	4,367,540	4,373,088	4,386,342	4,955,026
19	236	71,325	71,937	73,557	73,814	75,669	76,366	77,669
20	237	83,138	48,532	63,067	76,858	90,772	104,670	115,858
21	241	13,467	13,710	26,810	14,237	27,216	26,820	15,331
22		129,637	120,315	130,972	137,317	132,641	140,344	140,030
23								
24		4,684,317	4,813,930	4,910,666	5,020,748	5,099,079	5,118,847	6,041,980
25								
26								
27		3,671,710	3,674,110	3,678,510	3,676,510	3,678,910	3,678,910	3,678,910
28		(1,958,000)	(1,966,197)	(1,974,399)	(1,982,600)	(1,990,808)	(1,999,015)	(2,007,223)
29								
30		1,713,710	1,707,914	1,702,112	1,693,910	1,688,103	1,679,895	1,671,687
31								
32								
33		-	-	-	-	-	-	-
34								
35		-	-	-	-	-	-	-
36								
37								
38		\$ 15,213,019	\$ 15,161,202	\$ 15,279,959	\$ 15,317,788	\$ 15,389,635	\$ 15,423,529	\$ 15,519,653

000043

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
 Page 5 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015
	EQUITY CAPITAL & LIABILITIES							
1	EQUITY CAPITAL							
2	201 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	211 Other Paid-in Capital							
4	214 - 215 Retained Earnings (Deficit)	5,106,305	5,106,305	9,120,495	9,120,495	9,120,495	9,120,495	9,120,495
5	216 Reacquired Capital Stock	(696,243)	(683,349)	(777,420)	(759,239)	(751,451)	(740,855)	(695,385)
6								
7	TOTAL EQUITY CAPITAL	4,410,062	4,422,956	8,343,075	8,361,256	8,369,044	8,379,640	8,425,110
8								
9	LONG TERM DEBT							
10	224 Other Long Term Debt	3,380,969	3,380,969	-	-	-	-	-
11								
12	TOTAL LONG TERM DEBT	3,380,969	3,380,969	-	-	-	-	-
13								
14	CURRENT AND ACCRUED LIABILITIES							
15	231 Accounts Payable	119,843	93,294	160,047	146,810	134,574	263,017	79,623
16	232 Notes Payable	627,809	630,583	329,307	332,120	-	-	-
17	234 Accounts Payable to Associated Co.	4,981,130	5,011,512	3,611,146	3,644,671	3,678,523	3,732,693	3,732,693
18	235 Customer Deposits	76,549	80,753	82,735	83,906	84,888	85,183	85,426
19	236 Accrued Taxes	13,822	27,669	41,356	55,449	68,932	33,493	46,917
20	237 Accrued Interest	27,230	26,815	16,245	16,469	16,787	16,917	17,087
21	241 Miscellaneous Current and Accrued Liabilities	144,521	138,133	143,248	130,787	134,101	130,311	123,183
22								
23	TOTAL CURRENT AND ACCRUED LIABILITIES	5,992,904	6,008,760	4,384,085	4,410,214	4,117,814	4,261,614	4,084,928
24								
25	CONTRIBUTIONS IN AID OF CONSTRUCTION							
26	Contributions in Aid of Construction	3,686,110	3,686,110	3,766,270	3,766,270	3,766,270	3,766,270	3,766,270
27	Accumulated Amortization of Contributions in Aid of Construction	(2,015,446)	(2,023,670)	(2,032,079)	(2,040,487)	(2,048,895)	(2,057,304)	(2,065,712)
28								
29	TOTAL NET C.I.A.C.	1,670,664	1,662,440	1,734,192	1,725,783	1,717,375	1,708,967	1,700,558
30								
31	DEFERRED CREDITS							
32	Other Deferred Credits	-	-	-	-	-	-	-
33								
34	TOTAL DEFERRED CREDITS	-	-	-	-	-	-	-
35								
36								
37								
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 15,454,599	\$ 15,475,124	\$ 14,461,352	\$ 14,497,254	\$ 14,204,233	\$ 14,350,221	\$ 14,210,596

000044

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
 Page 6 of 6
 Preparer: Donald J. Clayton, P.E.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	August 2015	September 2015	October 2015	November 2015	December 2015	
EQUITY CAPITAL & LIABILITIES						
1	EQUITY CAPITAL					
2	201	Common Stock Issued				
3	211	Other Paid-in Capital				
4	214 - 215	Retained Earnings (Deficit)				
5	218	Reacquired Capital Stock				
6						
7	TOTAL EQUITY CAPITAL					
8						
9	LONG TERM DEBT					
10	224	Other Long Term Debt				
11						
12	TOTAL LONG TERM DEBT					
13						
14	CURRENT AND ACCRUED LIABILITIES					
15	231	Accounts Payable				
16	232	Notes Payable				
17	234	Accounts Payable to Associated Co.				
18	235	Customer Deposits				
19	236	Accrued Taxes				
20	237	Accrued Interest				
21	241	Miscellaneous Current and Accrued Liabilities				
22						
23	TOTAL CURRENT AND ACCRUED LIABILITIES					
24						
25	CONTRIBUTIONS IN AID OF CONSTRUCTION					
26	Contributions in Aid of Construction					
27	Accumulated Amortization of Contributions in Aid of Construction					
28						
29	TOTAL NET C.I.A.C.					
30						
31	DEFERRED CREDITS					
32	Other Deferred Credits					
33						
34	TOTAL DEFERRED CREDITS					
35						
36						
37						
38	TOTAL EQUITY CAPITAL AND LIABILITIES					

000045

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 243,169	\$ (8,228) (A)	\$ 234,941	\$ 87,150 (E)	\$ 322,091	B-4, B-3
2							
3	Operation & Maintenance	238,510	8,694 (B)	247,204	421 (F)	247,625	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	19,513	817 (C)	20,330	-	20,330	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	10,943	-	10,943	3,922 (G)	14,864	B-15, B-3
10							
11	Provision for Income Taxes	-	(18,278) (H)	(18,278)	31,160 (I)	12,882	C-1, B-3
12							
13	OPERATING EXPENSES	268,965	(8,767)	260,199	35,503	295,702	
14							
15	NET OPERATING INCOME	\$ (25,797)	\$ 539	\$ (25,258)	\$ 51,647	\$ 26,389	
16							
17							
18	RATE BASE	\$ 1,377,080	\$ (1,032,077)	\$ 345,002	\$ -	\$ 345,002	A-1
19							
20							
21	RATE OF RETURN	-1.87%		-7.32%		7.65%	

000046

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historic or Projected

Schedule: B-1 [Interim]
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 243,169	\$ (8,228) (A)	\$ 234,941	\$ 75,950 (E)	\$ 310,891	B-4, B-3
2							
3	Operation & Maintenance	238,510	66 (B)	238,576	367 (F)	238,943	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	19,513	817 (C)	20,330	-	20,330	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	10,943	-	10,943	3,418 (G)	14,360	B-15, B-3
10							
11	Provision for Income Taxes	-	(14,936) (H)	(14,936)	27,156 (I)	12,219	C-1, B-3
12							
13	OPERATING EXPENSES	268,965	(14,053)	254,912	30,941	285,853	
14							
15	NET OPERATING INCOME	\$ (25,797)	\$ 5,826	\$ (19,971)	\$ 45,009	\$ 25,038	
16							
17							
18	RATE BASE	\$ 1,377,080	\$ (1,049,333)	\$ 327,746	\$ -	\$ 327,746	A1
19							
20							
21	RATE OF RETURN	-1.87%		-6.09%		7.64%	

000047

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-2

Docket No.: 160030-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Interim Final

Historic or Projected

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 1,929,738	\$ -	\$ 1,929,738	\$ 475,000 (E)	\$ 2,404,738	B-4, B-3
2							
3	Operation & Maintenance	1,515,833	59,059 (B)	1,574,892	6,574 (F)	1,581,466	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	166,265	18,132 (C)	184,397	-	184,397	B-14, B-3
6							
7	Amortization	-	-	-	-	-	-
8							
9	Taxes Other Than Income Taxes	164,261	4,564 (D)	168,826	21,375 (G)	190,201	B-15, B-3
10							
11	Provision for Income Taxes	47,244	(68,479) (H)	(21,235)	168,225 (I)	146,990	C-1, B-3
12							
13	OPERATING EXPENSES	1,893,604	13,276	1,906,880	196,174	2,103,054	
14							
15	NET OPERATING INCOME	\$ 36,135	\$ (13,276)	\$ 22,858	\$ 278,826	\$ 301,684	
16							
17							
18	RATE BASE	\$ 9,373,401	\$ (5,430,105)	\$ 3,943,297	-	\$ 3,943,297	A-2
19							
20							
21	RATE OF RETURN	0.39%		0.58%		7.65%	
22							
23							

000048

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historic or Projected

Schedule: B-2 [Interim]
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 1,929,738	\$ -	\$ 1,929,738	\$ 432,000 (E)	\$ 2,361,738	B-4, B-3
2							
3	Operation & Maintenance	1,515,833	26,705 (B)	1,542,538	5,978 (F)	1,548,516	B-8, B-3
4							
5	Depreciation, net of CIAC Amort.	166,265	18,132 (C)	184,397	-	184,397	B-14, B-3
6							
7	Amortization	-	-	-	-	-	-
8							
9	Taxes Other Than Income Taxes	164,261	4,564 (D)	168,826	19,440 (G)	188,266	B-15, B-3
10							
11	Provision for Income Taxes	47,244	(55,949) (H)	(8,705)	152,997 (I)	144,292	C-1, B-3
12							
13	OPERATING EXPENSES	1,893,604	(6,547)	1,887,056	178,415	2,065,471	
14							
15	NET OPERATING INCOME	\$ 36,135	\$ 6,547	\$ 42,682	\$ 253,585	\$ 296,267	
16							
17							
18	RATE BASE	\$ 9,373,401	\$ (5,494,813)	\$ 3,878,589	-	\$ 3,878,589	A-2
19							
20							
21	RATE OF RETURN	0.39%		1.10%		7.64%	
22							
23							

000049

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historic or Projected

Schedule: B-3
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) Operating Revenue Adjustments		
2	(1) Adjustment to reflect the rate reduction which should have occurred in July 2015 but was not actually made until March 2016	\$ (8,228)	\$ -
3			
4	(B) Adjustments to Operations & Maintenance Expenses		
5	(1) Adjustment to reflect bad debts at the last 3-year average.	\$ 66	\$ 26,705
6	(2) Adjustment to include one fourth of rate case expense.		
7	Current Case		
8	Tangibl - \$70,000 / 4 yrs. (21% water 79% sewer)	3,675	13,825
9	Sundstrom & Mindin, LLP - \$62,500/4 yrs. (21% water 79% sewer)	3,281	12,344
10	Mailing costs		
11	@ (\$3.00 x 743 customers x 3 mailings) / 4 yrs.	1,672	
12	@ (\$3.00 x 2749 customers x 3 mailings) / 4 yrs.		6,185
13		\$ 8,694	\$ 59,059
14			
15	(C) Depreciation Expense Adjustments		
16	(1) Adjustment to reflect year end plant in service	817	3,845
17	(2) Change in depr. due to ROPES-Rhodes Road Project	-	4,608
18	(3) Change in depr. due to replacements related to Tower Drive	-	9,679
19		\$ 817	\$ 18,132
20			
21			
22	(D) Property Tax Adjustments		
23	(1) Adjustment to property taxes for poet Test year CapEx	\$ -	\$ 4,564
24			
25			
26	(E) Requested Revenue Adjustments		
27	(1) Revenue increase	\$ 87,150	\$ 475,000
28			
29			
30	(F) Adjs. to O & M Expenses related to Requested Revenue Inc.		
31	(1) Adjustment to reflect bad debts expense at the most recent 3-year avg.		
32	Total requested increase in revenues	\$ 87,150	\$ 475,000
33	Bad debts rate	0.48%	1.38%
34	Bad debts adjustment	\$ 421	\$ 6,574
35			
36	(G) Adjs. To Taxes Other than Inc. Taxes - Related to Rev. Inc.		
37	(1) To adjust last year regulatory assessment fees for requested increase in revenues		
38	Total requested increase in revenues	\$ 87,150	\$ 475,000
39	RAF rate	4.50%	4.50%
40	RAF adjustment	\$ 3,922	\$ 21,375
41			
42			
43	(H) Adj. to Reflect a Full Year of Income Taxes		
44	(1) State and Federal provision for Income Tax	\$ (18,278)	\$ (68,479)
45			
46			
47	(I) Adj. to reflect income taxes on the revenue increase and other adjustments.		
48	Requested revenue increase	\$ 87,150	\$ 475,000
49	Less: Bad debts on requested revenue increase	421	6,574
50	Less: RAF on requested revenue increase	3,922	21,375
51	State taxable income	82,807	447,051
52	State income tax rate	5.50%	5.50%
53	State income tax	4,554	24,588
54	Federal taxable income	78,252	422,464
55	Federal income tax rate	34.00%	34.00%
56	Federal income tax	26,606	143,838
57	Total state and Federal income tax (line 51 +line 54)	\$ 31,160	\$ 166,225

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historic or Projected

Schedule: B-3 [Interim]
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) Operating Revenue Adjustments		
2	(1) Adjustment to reflect the rate reduction which should have occurred in July 2015 but was not actually made until March 2016	\$ (8,228)	\$ -
3			
4	(B) Adjustments to Operations & Maintenance Expenses		
5	(1) Adjustment to reflect bad debts at the last 3-year average.	\$ 66	\$ 26,705
6			
7	(C) Depreciation Expense Adjustments		
8	(1) Adjustment to reflect year end plant in service	817	3,845
9	(2) Change in depr. due to ROPES-Rhodes Road Project	-	4,608
10	(3) Change in depr. due to replacements related to Tower Drive	-	9,679
11		\$ 817	\$ 18,132
12			
13			
14	(D) Property Tax Adjustments		
15	(1) Adjustment to property taxes for post Test year CapEx	\$ -	\$ 4,564
16			
17			
18	(E) Requested Revenue Adjustments		
19	(1) Revenue Increase	\$ 75,950	\$ 432,000
20			
21			
22	(F) Adjs. to O & M Expenses related to Requested Revenue Inc.		
23	(1) Adjustment to reflect bad debts expense at the most recent 3-year avg.		
24	Total requested increase in revenues	\$ 75,950	\$ 432,000
25	Bad debts rate	0.48%	1.38%
26	Bad debts adjustment	\$ 367	\$ 5,978
27			
28	(G) Adjs. To Taxes Other than Inc. Taxes - Related to Rev. Inc.		
29	(1) To adjust last year regulatory assessment fees for requested increase in revenues		
30	Total requested increase in revenues	\$ 75,950	\$ 432,000
31	RAF rate	4.50%	4.50%
32	RAF adjustment	\$ 3,418	\$ 19,440
33			
34			
35	(H) Adj. to Reflect a Full Year of Income Taxes		
36	(1) State and Federal provision for Income Tax	\$ (14,936)	\$ (55,949)
37			
38			
39	(I) Adj. to reflect income taxes on the revenue increase and other adjustments.		
40	Requested revenue increase	\$ 75,950	\$ 432,000
41	Less: Bad debts on requested revenue increase	367	5,978
42	Less: RAF on requested revenue increase	3,418	19,440
43	State taxable income	72,165	406,582
44	State income tax rate	5.50%	5.50%
45	State income tax	3,969	22,362
46	Federal taxable income	68,196	384,220
47	Federal income tax rate	34.00%	34.00%
48	Federal income tax	23,187	130,635
49	Total state and Federal income tax (line 51 +line 54)	\$ 27,156	\$ 152,997

Test Year Operating Revenue

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-4

Docket No.: 180030-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Recap Schedules: B-1, B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$ -
2	461.1 Metered - Residential	182,397	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	28,870	521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial (Bulk)	25,545	521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	1,198,760
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	364,253
9	464 Other sales - Public Authorities	-	522.3 Measured - Industrial (Bulk)	312,969
10	465 Irrigation Customers	-	522.4 Measured - Public-Authority	-
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-
13			524 Revenue from Other Systems	-
14	TOTAL SALES OF WATER	<u>236,812</u>	525 Interdepartmental Sales	-
15			TOTAL SEWER SALES	<u>1,875,982</u>
16	OTHER WATER REVENUES		* OTHER SEWER REVENUES	
17	470 Forfeited Discounts	-	530 Guaranteed Revenue	-
18	471 Misc. Service Revenues	-	531 Sale of Sludge	-
19	472 Rents From Water Property	-	532 Forfeited Discounts	-
20	473 Interdepartmental Rents	-	534 Rents From Sewer Property	-
21	474 Other Water Revenues	6,357	535 Interdepartmental Rents	-
22			536 Other Sewer Revenues	53,756
23			541 Measured Re-Use Revenues	-
24				
25	TOTAL OTHER WATER REVENUES	<u>6,357</u>		
26			TOTAL OTHER SEWER REVENUES	<u>53,756</u>
27				
28	TOTAL WATER OPERATING REVENUES	<u>\$ 243,169</u>	TOTAL SEWER OPERATING REVENUES	<u>\$ 1,929,738</u>
29				
30				
31				
32				
33				
34				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Ni Florida, LLC

Docket No.: 160030-WS

Schedule Year Ended: December 31, 2015

Historic [X] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5

Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Recap Schedule: B-1

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	801 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	803 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	804 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	810 - Purchased Water	0,712	10,558	10,845	8,937	4,914	4,860	5,053	3,527	4,159	4,875	6,566	8,872	82,478	-	82,478
5	815 - Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	818 - Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	818 - Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	820 - Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	831 - Contract Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	832 - Contract Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	833 - Contract Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	834 - Contractual Services - Mgmt. Fees (Incl. Cust. Billing)	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	3,114	37,388	-	37,388
13	835 - Contractual Services - Testing	810	225	120	-	980	-	1,088	80	1,215	90	80	3,555	8,193	-	8,193
14	836 - Contractual Services - Other	83	81	1,142	81	81	521	2,617	80	3,265	80	423	788	9,123	-	9,123
15	841 - Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	842 - Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	850 - Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	856 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	857 - Insurance - General Liability	108	95	106	102	102	370	370	84	-	-	-	-	1,335	-	1,335
20	858 - Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	859 - Insurance - Other	97	88	87	94	97	94	97	22	-	-	-	-	888	-	888
22	860 - Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	866 - Reg. Comm. Exp. - Amort. of Rate Case Exp.	853	853	853	853	853	853	853	853	853	853	853	853	7,839	8,628	16,467
24	867 - Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	870 - Bad Debt Expense	115	128	122	122	91	101	(23)	75	88	86	102	105	1,110	88	1,178
26	875 - Miscellaneous Expenses	6,815	5,818	11,804	8,158	8,070	8,035	446	980	1,489	1,188	1,288	38,728	90,377	-	90,377
27																
28	TOTAL	\$ 21,185	\$ 20,539	\$ 27,803	\$ 21,240	\$ 18,082	\$ 17,549	\$ 13,426	\$ 8,544	\$ 13,961	\$ 9,988	\$ 12,216	\$ 63,815	\$ 238,510	\$ 8,694	\$ 247,203

000053

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: NF Florida, LLC

Docket No.: 160030-WB

Schedule Year Ended: December 31, 2015

Historic [X] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6

Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	710 - Purchased Sewer Treatment	77,136	47,045	62,257	55,558	58,516	50,108	48,998	85,557	99,476	38,118	61,182	62,700	744,831	-	744,831
5	715 - Purchased Power	2,140	2,263	2,590	2,035	2,450	2,069	1,880	3,328	2,774	1,865	2,477	1,736	27,411	-	27,411
6	720 - Materials & Supplies	-	-	117	-	134	-	-	-	-	-	-	-	674	-	674
7	731 - Contract Services - Engineering	-	-	-	-	-	-	-	-	-	423	-	-	-	-	423
8	732 - Contract Services - Accounting	-	-	-	-	-	-	-	-	-	-	1,240	775	2,015	-	2,015
9	733 - Contract Services - Legal	-	-	180	-	-	-	-	-	-	-	-	-	-	-	180
10	734 - Contractual Services - Mgmt. Fees	14,000	14,000	14,000	14,000	14,000	14,000	14,000	15,286	14,000	14,000	14,000	14,000	189,266	-	189,266
11	735 - Contractual Services - Testing	450	-	150	-	300	-	300	150	150	150	14,000	14,000	300	-	1,850
12	736 - Contractual Services - Other	8,016	12,133	24,562	9,210	8,658	15,468	15,556	54,842	18,725	8,394	15,052	15,510	206,030	-	206,030
13	741 - Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	760 - Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	766 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	757 - Insurance - General Liability	403	364	403	-	-	-	-	-	-	-	-	-	-	-	-
17	756 - Insurance - Workman's Comp.	-	-	-	360	360	1,428	1,428	322	-	-	-	-	5,120	-	5,120
18	759 - Insurance - Other	373	337	373	-	-	-	-	-	-	-	-	-	-	-	-
19	766 - Regulatory Commission Expenses - Amortization of Rate Case Expense	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	29,491	32,354	61,845
20	770 - Bad Debt Expense	4,803	4,751	4,872	4,945	4,723	4,980	27	5,786	4,765	4,631	2,494	(47,785)	(1,518)	26,705	25,187
21	775 - Miscellaneous Expenses	21,801	21,991	38,691	27,891	27,894	27,844	606	1,871	2,203	1,548	1,063	150,287	323,700	-	323,700
22	TOTAL	\$ 131,580	\$ 105,332	\$ 150,633	\$ 116,917	\$ 119,664	\$ 118,453	\$ 85,524	\$ 169,665	\$ 144,540	\$ 89,568	\$ 101,481	\$ 202,189	\$ 1,515,833	\$ 59,059	\$ 1,574,892

000054

Detail of Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Test Year Ended: December 31, 2015

Schedule: B-7
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not filed a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 9/30/2012	(3) Current TY 12/31/2015	(4) TY Adjs. Per B-3	(5) Adjusted TY 12/31/2015	(6) Difference \$	(7) Difference %	(8) Explanation
1	601 - Salaries & Wages - Employee	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
2	603 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	N/A	
3	604 - Employee Pensions & Benefits	-	-	-	-	-	N/A	
4	610 - Purchased Water	83,769	82,479	-	82,479	(1,320)	-1.58%	Reflects actual charges for purchased water from Lee County and slightly reduced consumption.
5	615 - Purchased Power	-	-	-	-	-	N/A	
6	616 - Fuel for Power Purchased	-	-	-	-	-	N/A	
7	618 - Chemicals	-	-	-	-	-	N/A	
8	620 - Materials & Supplies	199	-	-	-	(199)	-100.00%	There were no M&S charges during the test year.
9	631 - Contract Services - Engr.	-	-	-	-	-	N/A	
10	632 - Contract Services - Acct.	-	-	-	-	-	N/A	
11	633 - Contract Services - Legal	-	-	-	-	-	N/A	
12	634 - Contractual Services - Mgmt. Fees	37,368	37,368	-	37,368	-	0.00%	Contract management fees are unchanged from the last case
13	635 - Contractual Services - Testing	2,835	9,193	-	9,193	6,358	N/A	Some testing expenses were previously included in other
14	636 - Contractual Services - Other	12,146	9,123	-	9,123	(3,023)	-24.89%	All testing expenses are now in a separate account and as such other services have declined.
15	641 - Rental of Building/Real Prop.	-	-	-	-	-	N/A	
16	642 - Rental of Equipment	-	-	-	-	-	N/A	
17	660 - Transportation Expense	-	-	-	-	-	N/A	
18	656 - Insurance - Vehicle	-	-	-	-	-	N/A	
19	657 - Insurance - General Liability	1,918	1,335	-	1,335	(583)	-30.39%	General liability insurance has decreased due to favorable claims experience.
20	658 - Insurance - Workmen's Comp.	-	-	-	-	-	N/A	
21	659 - Insurance - Other	1,021	886	-	886	(335)	-32.85%	Pollution insurance cost have declined since the last rate case.
22	660 - Advertising Expense	-	-	-	-	-	N/A	
23	666 - Reg. Comm. Exp. - Rate Case Amort.	27,888	7,839	8,828	16,467	(11,401)	-40.91%	Reflects amortization of rate case expense over 4 years from prior and current cases.
24	667 - Reg. Comm. Exp. - Other	(50)	-	-	-	50	-100.00%	There was no Reg./Comm. Exp. Other included in the test year.
25	670 - Bad Debt Expense	1,186	1,110	86	1,176	10	0.86%	Reflects a provision for bad debts expense based on the most recent three year average.
26	675 - Miscellaneous Expenses	38,156	90,377	-	90,377	52,221	136.86%	Miscellaneous expenses include the parent company overhead allocation.
27								
28	TOTAL	\$ 206,426	\$ 238,510	\$ 6,694	\$ 247,204	\$ 40,777	19.76%	Overall O&M is up 19.76% since the last case.
29								
30	Total ERCs	784.50			782.50	(2)	-0.25%	
31								
32	Consumer Price Index - U	231.4			236.5	5.1	2.21%	
33								
34								
35								Benchmark Index: Increase in Customer ERCs 0.6975
36								Increase in CPI 1.0221
37								<u>1.0195</u>
38								
39								

Detail of Operation & Maintenance Expense Comparison - Wastewater

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Florida Public Service Commission

Schedule: B-8
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not filed a previous rate case, use the year 6 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 9/30/2012	(3) Current TY 12/31/2015	(4) TY Adj. Per B-3	(5) Adjusted TY 12/31/2015	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 - Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
2	703 - Salaries & Wages - Officers, Etc.	-	-	-	-	-	N/A	
3	704 - Employee Pensions & Benefits	-	-	-	-	-	N/A	
4	705 - Purchased Sewer Treatment	736,226	744,631	-	744,631	8,405	1.14%	Reflects actual increase in charges for purchased sewer treatment and purchased water.
5	715 - Purchased Power	27,998	27,411	-	27,411	(527)	-1.86%	Purchased power has decreased since the last case.
6	720 - Materials & Supplies	225	674	-	674	449	199.70%	The M&S Inventory amount is a relatively small amount and small dollar increases can result in large percentage swings.
7	731 - Contract Services - Engr.	4,804	2,015	-	2,015	(2,789)	N/A	Test year charges for engineering services have increased from the level in the prior case.
8	732 - Contract Services - Acct.	-	-	-	-	-	N/A	Accounting services are included in the parent Company overhead allocated to the company.
9	733 - Contract Services - Legal	625	4,420	-	4,420	3,895	741.90%	Since legal services were a very small amount in the last case the more normal level experienced during the test year results in a large percentage increase.
10	734 - Contractual Services - Mgmt. Fees	168,000	169,266	-	169,266	1,266	0.76%	Mgmt. fees have increased slightly since the last case.
11	735 - Contractual Services - Testing	-	1,950	-	1,950	1,950	N/A	Testing is now broken out separately.
12	736 - Contractual Services - Other	124,501	206,030	-	206,030	81,529	65.48%	Testing is now broken out separately. Other contractual services have increased significantly since the last case.
13	741 - Rental of Building/Real Prop.	-	-	-	-	-	N/A	Currently, the company does not rent any buildings or real estate.
14	750 - Transportation Expenses	-	-	-	-	-	N/A	The company currently has no transportation expenses.
15	756 - Insurance - Vehicle	-	-	-	-	-	N/A	The company does not own any vehicles.
16	757 - Insurance - General Liability	7,304	5,129	-	5,129	(2,175)	-29.78%	General liability insurance has decreased due to favorable company experience.
17	758 - Insurance - Workmen's Comp.	-	-	-	-	-	N/A	The Company does not have any employees.
18	759 - Insurance - Other	3,982	2,634	-	2,634	(1,348)	-33.85%	Pollution insurance premiums have decreased since the last rate case.
19	766 - Reg. Comm. Exp. - Rate Case Amort.	54,712	26,491	32,354	61,845	7,133	13.04%	Reflects amortization of rate case expense over 4 years from prior and current cases.
20	770 - Bad Debt Expense	73,692	(1,618)	26,705	25,187	(46,405)	N/A	Reflects a provision for bad debts expense based on the most recent three year average.
21	775 - Miscellaneous Expenses	153,604	323,700	-	323,700	170,096	110.74%	Miscellaneous expenses include the parent company overhead allocation.
23	TOTAL	\$ 1,365,412	\$ 1,515,833	\$ 59,059	\$ 1,574,892	\$ 219,480	16.10%	Overall the company's O&M is up 16.10% since the last case.
24	Total ERCs	3,008.0			3,003.4	(5)	-0.16%	
26	Consumer Price Index - U	231.4			236.5	5.1	2.21%	
29	Benchmark Index: Increase In Customer ERCs					0.9665		
30	Increase In CPI					1.0221		
31						1.0206		

Contractual Services

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule: B-9
 Page 1 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenue for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1		Water		
2		634 - Contract Services - Mgmt. Fees		
3	Utility Group of Florida, LLC	Third party contract operation of the system	\$ 37,368	Third party operation of the system.
4				
5		Total 634 - Contract Services - Mgmt. Fees	37,368	
6				
7		635 - Contract Services - Testing		
8	LCHD Environmental Engineering	Water Testing	1,600	Water testing
9	Utility Group of Florida, LLC	Annual Water Testing	6,593	Annual water testing
10				
11		Total 635 - Contract Services - Testing	8,193	
12				
13		636 - Contract Services - Other		
14	Utility Group of Florida, LLC	Contract System Maintenance	7,258	Leak repairs and other maint.
15	Sunshine State One Call of FL	Contract Line Locator	127	Locate water lines before digging
16	Net Facilities, Inc.	Contract Work Order System	320	Work Order System
17	RVS Software	Software Maintenance	333	Billing software maintenance
18	InfoProducts	Mailing Customer Notices	1,085	Mailing & Customer Notices
19				
20		Total 636 - Contract Services - Other	9,123	
21				
22		Total Contract Services Accounts 631-636	\$ 54,684	
23				
24				
25				

Contractual Services

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-9

Docket No.: 160030-WS

Page 2 of 2

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenue for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1		Sewer		
2		731 - Contract Services - Engineering		
3	Key Engineering	Engineering	\$ 2,015	Engineering work on projects
4				
5		Total 731 - Contract Services - Engineering	2,015	
6				
7		733 - Contract Services - Legal		
8	Rutledge, Eckenle & Purnell, PA	Legal	660	Legal work on utility business
9	Sundstrom & Mindlin, LLP	Legal	3,045	Legal work on 4-year rate reduction
10	Utility Group of Florida, LLC	Reimbursement of legal costs	715	Contract work preparing property liens
11				
12		Total 733 - Contract Services - Legal	4,420	
13				
14		734 - Contract Services - Mgmt./Cust Svc Fees		
15	Utility Group of Florida, LLC	Contract operation of the system	169,266	Third party operation of the system
16				
17		734 - Contract Services - Mgmt.	169,266	
18				
19		735 - Contract Services - Testing		
20	Utility Group of Florida, LLC	Testing	1,950	Testing for chlorides and sodium
21				
22		Total 735 - Contract Services - Testing	1,950	
23				
24		736 - Contract Services - Other		
25	United Mailing Service	Imaging and mailing services	12,105	Imaging and mailing services
26	RVS Software	Billing Forms	1,587	Billing Forms for billing
27	InfoProducts	Imaging and mailing services	12,635	Imaging and mailing services
28	RVS Software	Software Maintenance	5,289	Billing software maintenance
29	Utility Group of Florida, LLC	Contract System Maintenance	122,841	System Maintenance
30	Aquafix, Inc.	Odor control at Lift Stations	2,181	Odor control at Lift Stations
31	Utility Group of Florida, LLC	Meter Reading Service	17,450	Contract meter readings
32	Sunshine State One Call of FL	Contract Line Locator	1,149	Locate utility lines before digging
33	Utility Group of Florida, LLC	Contract expenses for service investigation	5,003	Expenses for service investigation
34	Key Engineering	Engineering expense for service investigation	338	Expenses for service investigation
35	Mission Communications, LLC	Electronic monitoring for lift stations	24,924	Electronic monitoring for lift stations
36	Net Facilities, Inc.	Work Order System	728	Work Order System
37		Total 736 - Contract Services - Other	206,030	
38				
39		Total Contract Services Accounts 731-736	\$ 383,681	
40				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: NI Florida, LLC

Docket No.: 160030-WS

Historical Test Year Ended: December 31, 2015

Schedule: B-10

Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per person	Hours	Total Estimate of Charges by Firm	Type of Services Rendered
1	Sundstrom & Mindlin, LLP	Marty Deterding	350	85	\$ 29,750	Legal fees
2	Sundstrom & Mindlin, LLP	Kyle Kemper	350	85		
3	Sundstrom & Mindlin, LLP				3,000	Legal expenses
4	Tangibl LLC	Donald J. Clayton	240	292	70,000	Preparation of MFRs, data requests, audit facilitation
5	Customer Mailings (\$3 x (743+2749) x 3 Times)				31,428	Customer mailings
6						
7	TOTAL				\$ 163,928	
8						
9						
10	Estimate Through					
11	<input checked="" type="checkbox"/> PAA					
12	<input type="checkbox"/> Commission Hearing					
13						
14	Amortization Period 4 Years					
15	Explanation if different from section 367.0816, Florida Statutes:				4	
16						
17	Amortization of Current Rate Case Expense:				\$ 41,002	
18						
19		(A)	(B)	(C)		
20	Prior unamortized rate case expense	Water	Wastewater	Total		
21	Current rate case expense	\$ 30,278	\$ 113,902	\$ 144,179		
22	Total	34,512	129,416	163,928		
23	Annual amortization	\$ 64,790	\$ 243,318	\$ 308,107		
24		\$ 16,467	\$ 61,845	78,312		

25 Method of allocation between systems: Allocation of legal and consulting services are based on test-year end level of ERCs - 783 ERCs or 21% water; 3,003 ERCs or 79% sewer. Mailing costs are calculated based on ERCs.

000059

Analysis of Major Maintenance Projects - Water & Sewer
 For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule: B-11
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	(1) Description	(2) Period	(3) Budget Amount	(4) Term of Amort.	(5) Test Year Amortization
1	Water				
2	None				
3					
4	Sewer				
5	None				
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					

Allocation of Expenses

Company: NI Florida, LLC

Docket No.: 180030-WS

Schedule Year Ended: December 31, 2015

Historic or Projected []

Florida Public Service Commission

Schedule: B-12

Page 1 of 2

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer, gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated					
			Company	Other Companies/ Systems	Total		Parent Company*	Other Companies/ Systems	NI Florida Total	20.67%		79.33%
										Water	Sewer	
1	675 & 775	Allocable Miscellaneous Expenses	8.60%	91.40%	100.00%	A	\$ 4,269,050	3,901,711	367,338	\$ 75,932	\$ 291,406	
2												
3												
4	675 & 775	Miscellaneous Expenses - Direct Assignment										
5		Travel				B						
6		Legal				B				-	9,296	
7		Billing / Cust. Service				C				390	3,900	
8		Bank fees				C				10,668	-	
9		Telephone				C				2,952	10,321	
10		NI Florida, LLC - Other				C				-	7,108	
11		Total Account 675 & 775								435	1,669	
12										\$ 90,377	\$ 323,700	
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												

A. The Company's allocation methodology was to allocate the balance based on total ERCs in the Company's total system as of 12/31/2015.

B. These expenses were incurred by the parent company but are specifically assignable to Tamiami and Hudson

C. These expenses were directly incurred by the Company and are not subject to allocation.

* The parent company overhead for the test year which is allocated to NI Florida and NI Florida Miscellaneous Expenses which are allocated to Tamiami and Hudson are detailed on page 2 of 2 of this schedule. The directly assigned amounts on this schedule are shown to tie to Miscellaneous Expenses shown on schedules B-5 and B-6.

000061

Allocation of Expenses
 Company: Ni Florida, LLC
 Docket No.: 180030-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-12
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer, gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems.

ERCs by Company	At 12/31/15
Hudson	3,003
Tamiami	783
Palmetto	19,829
Alpine	7,319
Woodland	888
Palmetto of Richland County	12,177
Total ERCs	<u>43,999</u>

	Allocable
Ni America Operating, LLC	\$ 3,959,552
Ni America Cap Mgmt, LLC	189,184
Exclude Payroll/Benefits/P/R Taxes for Eliminated/Added Positions	(471,589)
Include allocated Pacolet Milliken Payroll/Benefits/P/R Taxes	591,902
Total Overhead Expenses	<u>\$ 4,269,050</u>

	Allocated Amount	Percentage
Ni Florida - Hudson - Sewer	291,406	6.83%
Ni Florida - Tamiami - Water	75,932	1.78%
Palmetto - Sewer	1,923,926	45.07%
Alpine - Sewer	710,148	16.63%
Woodland - Sewer	86,159	2.02%
Palmetto of Richland County - Sewer	1,181,478	27.68%
Total Allocated Overhead	<u>\$ 4,269,050</u>	100.00%

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: B-13

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	Not Used & Useful %	Not Used & Useful Amount
1	331 Transmission and Distribution Mains	\$ 5,930	\$ -	\$ 5,930	0.00%	\$ -
2	333 Services	-	-	-	0.00%	-
3	334 Meters and Meter Installations	11,449	-	11,449	0.00%	-
4	336 Backflow Prevention Devices	139	-	139	0.00%	-
5	340 Furniture and Equip. - Software	74	817	891	0.00%	-
6	348 Other Tangible Plant	1,920	-	1,920	0.00%	-
7	Total	19,513	817	20,330	0.00%	-
8						
9	Less: Amortization of CIAC	-	-	-	0.00%	-
10						
11	Net Depreciation Expense - Water	\$ 19,513	\$ 817	\$ 20,330	0.00%	\$ -
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Ni Florida, LLC

Docket No.: 160030-WS

Test Year Ended: December 31, 2015

Schedule: B-14

Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	Not Used & Useful %	Not Used & Useful Amount
1	354 Structures and Improvements	\$ 96	\$ -	\$ 96	0.00%	\$ -
2	360 Collection sewers - Force	44,639	122	44,760	0.00%	-
3	361 Collection Sewers - Gravity	88,625	2,626	91,251	0.00%	-
4	362 Special Collecting Structures	10,295	-	10,295	0.00%	-
5	363 Services to Customers	30,499	211	30,710	0.00%	-
6	364 Flow Measuring Devices	2,907	-	2,907	0.00%	-
7	370 Receiving Wells	26,137	-	26,137	0.00%	-
8	371 Lift Station Pumps	54,223	15,620	69,842	0.00%	-
9	389 Other Plant and Misc. Equipment	7,376	-	7,376	0.00%	-
10	395 Power Operated Equipment	1,548	-	1,548	0.00%	-
11	398 Other Tangible Plant	505	-	505	0.00%	-
12						-
13	Total	266,851	18,578	285,429	0.00%	-
14						-
15	Less: Amortization of CIAC	100,586	446	101,032	0.00%	-
16						-
17	Net Depreciation Expense -Sewer	\$ 166,265	\$ 18,132	\$ 184,397	0.00%	\$ -
18						-
19						-
20						-
21						-

Taxes Other Than Income

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule: B-15
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Interim [] Final [X]

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations

Line No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	\$ 10,943	\$ -	\$ -	\$ -	\$ 10,943
3	Allocation from UIF	-	-	-	-	-
4	Test Year Per Books	10,943	-	-	-	10,943
5						
6	Adjustments to Test Year (Explain):					
7	RAFs Assoc. with Revenue Increase	3,922	-	-	-	3,922
8						
9						
10	Test Year Adjustments	3,922	-	-	-	3,922
11						
12	Adjusted Test year	14,864	-	-	-	14,864
13						
14						
15						
16	Total Balance	\$ 14,864	\$ -	\$ -	\$ -	\$ 14,864
17						
18						
19	WASTEWATER					
20	Test Year	\$ 86,838	\$ -	\$ 77,035	\$ 388	\$ 164,261
21	Allocation from UIF	-	-	-	-	-
22	Test Year Per Books	86,838	-	77,035	388	164,261
23						
24	Adjustments to Test Year (Explain):					
25	RAFs Assoc. with Revenue Increase	21,375	-	-	-	21,375
26	Property Taxes Assoc. with Post Test Year Adds.	-	-	4,564	-	4,564
27						
28	Test Year Adjustments	21,375	-	4,564	-	25,939
29						
30	Adjusted Test year	108,213	-	81,599	388	190,201
31						
32						
33						
34	Total Balance	\$ 108,213	\$ -	\$ 81,599	\$ 388	\$ 190,201

Taxes Other Than Income

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule: B-15
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Interim Final

Recap Schedules: B-1 [Interim],
 B-2 [Interim]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations

Line No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	\$ 10,943	\$ -	\$ -	\$ -	\$ 10,943
3	Allocation from UIF	-	-	-	-	-
4	Test Year Per Books	10,943	-	-	-	10,943
5						
6	Adjustments to Test Year (Explain):					
7	RAFTs Assoc. with Revenue Increase	3,418				3,418
8						
9						
10	Test Year Adjustments:	3,418	-	-	-	3,418
11						
12	Adjusted Test year	14,360	-	-	-	14,360
13						
14						
15						
16	Total Balance	\$ 14,360	\$ -	\$ -	\$ -	\$ 14,360
17						
18						
19	WASTEWATER					
20	Test Year	\$ 86,838	\$ -	\$ 77,035	\$ 388	\$ 164,261
21	Allocation from UIF	-	-	-	-	-
22	Test Year Per Books	86,838	-	77,035	388	164,261
23						
24	Adjustments to Test Year (Explain):					
25	RAFTs Assoc. with Revenue Increase	19,440				19,440
26	Property Taxes Assoc. with Post Test Year Adds.			4,564		4,564
27						
28	Test Year Adjustments	19,440	-	4,564	-	24,004
29						
30	Adjusted Test year	106,278	-	81,599	388	188,266
31						
32						
33						
34	Total Balance	\$ 106,278	\$ -	\$ 81,599	\$ 388	\$ 188,266

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-1

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Interim or Final

Explanation: Provide a reconciliation between total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description (1)	Ref. (2)	Total Per Books (3)	Utility Adjustments (4)	Utility Adjusted (5)	Water (6)	Sewer (7)
1	Current Tax Expense	C-2	\$ -	\$ (142,427)	\$ (142,427)	\$ (20,451)	\$ (121,977)
2	Deferred Income Tax Expens	C-5	47,244	55,671	102,915	2,173	100,742
3	ITC Realized This Year	C-8	-	-	-	-	-
4	ITC Amortization	C-8	-	-	-	-	-
5	Parent Debt Adjustment	C-9	-	-	-	-	-
6	Total Income Tax Expense		47,244	(86,757)	(39,513)	(18,278)	(21,235)

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-1

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Interim or Final

Explanation: Provide a reconciliation between total operating income tax provision and

Line No.	Description (1)	Ref. (2)	Total Per Books (3)	Utility Adjustments (4)	Utility Adjusted (5)	Water (6)	Sewer (7)
1	Current Tax Expense	C-2	\$ -	\$ (126,556)	\$ (126,556)	\$ (17,109)	\$ (109,447)
2	Deferred Income Tax Expens	C-5	47,244	55,671	102,915	2,173	100,742
3	ITC Realized This Year	C-8	-	-	-	-	-
4	ITC Amortization	C-8	-	-	-	-	-
5	Parent Debt Adjustment	C-9	-	-	-	-	-
6	Total Income Tax Expense		47,244	(70,885)	(23,641)	(14,936)	(8,705)

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Historic or Projected
 Interim or Final

Schedule: C-2
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Description (1)	Total Per books (2)	Utility Adjustments (3)	Utility Adjusted (4)	Water (5)	Sewer (6)
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 10,338	\$ (12,737)	\$ (2,399)	\$ (25,258)	\$ 22,858
2	Add: Income Tax Expense Per Books (Sch B-1 & B-2)	47,244	(86,757)	(39,513)	(18,278)	(21,235)
3	Subtotal	57,582	(99,494)	(41,912)	(43,535)	1,623
4	Less: Interest Charges (Sch C-3)	176,595	(113,986)	62,609	5,037	57,572
5	Taxable Income Per Books	(119,013)	14,492	(104,521)	(48,572)	(55,949)
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	(147,040)	(126,451)	(273,491)	(5,774)	(267,717)
8	Total Schedule M Adjustments	(147,040)	(126,451)	(273,491)	(5,774)	(267,717)
9	Taxable Income Before State Taxes	(266,053)	(111,959)	(378,012)	(54,347)	(323,666)
10	Less: State Income Tax Exemption (\$5000)	5,000	-	5,000	-	5,000
11	State Taxable Income	(271,053)	(111,959)	(383,012)	(54,347)	(328,666)
12	State Income Tax (5.5% of Line 11)	-	(21,066)	(21,066)	(2,989)	(18,077)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	(21,066)	(21,066)	(2,989)	(18,077)
16	Federal Taxable Income (Line 9 - Line 15)	(266,053)	(90,894)	(356,947)	(51,357)	(305,589)
17	Federal Income Tax Rate	-	-	34%	34%	34%
18	Federal Income Taxes (Line 16 x Line 17)	-	(121,362)	(121,362)	(17,462)	(103,900)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Income Taxes (Line 18 - Line 19)	-	(121,362)	(121,362)	(17,462)	(103,900)
Summary:						
21	Current State Income Taxes (Line 15)	-	(21,066)	(21,066)	(2,989)	(18,077)
22	Current Federal Income Taxes (Line 20)	-	(121,362)	(121,362)	(17,462)	(103,900)
23	Total Current Income Tax Expense (To C-1)	\$ -	\$ (142,428)	\$ (142,428)	\$ (20,451)	\$ (121,977)

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Historic or Projected
 Interim or Final

Schedule: C-2
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide

Line No.	Description (1)	Total Per books (2)	Utility Adjustments (3)	Utility Adjusted (4)	Water (5)	Sewer (6)
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 10,338	\$ 12,373	\$ 22,711	\$ (19,971)	\$ 42,682
2	Add: Income Tax Expense Per Books (Sch B-1 & B-2)	47,244	(70,885)	(23,641)	(14,936)	(8,705)
3	Subtotal	57,582	(58,512)	(930)	(34,907)	33,977
4	Less: Interest Charges (Sch C-3)	176,595	(115,183)	61,412	4,785	56,627
5	Taxable Income Per Books	(119,013)	56,670	(62,343)	(39,692)	(22,650)
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	(147,040)	(126,451)	(273,491)	(5,774)	(267,717)
8	Total Schedule M Adjustments	(147,040)	(126,451)	(273,491)	(5,774)	(267,717)
9	Taxable Income Before State Taxes	(266,053)	(69,781)	(335,834)	(45,467)	(290,367)
10	Less: State Income Tax Exemption (\$5000)	5,000	-	5,000	-	5,000
11	State Taxable Income	(271,053)	(69,781)	(340,834)	(45,467)	(295,367)
12	State Income Tax (5.5% of Line 11)	-	(18,746)	(18,746)	(2,501)	(16,245)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	(18,746)	(18,746)	(2,501)	(16,245)
16	Federal Taxable Income (Line 9 - Line 15)	(266,053)	(51,035)	(317,088)	(42,966)	(274,122)
17	Federal Income Tax Rate	-	-	34%	34%	34%
18	Federal Income Taxes (Line 16 x Line 17)	-	(107,810)	(107,810)	(14,608)	(93,201)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Income Taxes (Line 18 - Line 19)	-	(107,810)	(107,810)	(14,608)	(93,201)
Summary:						
21	Current State Income Taxes (Line 15)	-	(18,746)	(18,746)	(2,501)	(16,245)
22	Current Federal Income Taxes (Line 20)	-	(107,810)	(107,810)	(14,608)	(93,201)
23	Total Current Income Tax Expense (To C-1)	\$ -	\$ (126,556)	\$ (126,556)	\$ (17,109)	\$ (109,447)

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: C-3

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Supporting Schedules: D-1, C-8

Interim or Final

Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description (1)	Total Per Books (2)	Utility Adjustments (3)	Utility Adjusted (4)	Water (5)	Sewer (6)
1	Interest on Long term Debt Amortization of Debt	\$ 104,474	\$ (67,434)	\$ 37,040	\$ 2,980	\$ 34,060
2	Premium, Disc. And Expense Net	72,121	(46,552)	25,569	2,057	23,512
3	Interest on short term debt	-	-	-	-	-
4	Other Interest Expenses	-	-	-	-	-
5	AFUDC	-	-	-	-	-
6	ITC Interest Synchronization	-	-	-	-	-
7	Total Used for Tax Calculation	176,595	(113,986)	62,609	5,037	57,572

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Ni Florida, LLC

Page 1 of 1

Docket No.: 160030-WS

Preparer: Donald J. Clayton, P.E.

Test Year Ended: December 31, 2015

Historic or Projected

Supporting Schedules: D-1, C-8

Interim or Final

Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
	(1)	(2)	(3)	(4)	(5)	(6)
1	Interest on Long term Debt Amortization or Debt	\$ 104,474	\$ (68,142)	\$ 36,332	\$ 2,831	\$ 33,501
2	Premium, Disc. And Expense Net	72,121	(47,040)	25,081	1,954	23,126
3	Interest on short term debt	-	-	-	-	-
4	Other Interest Expenses	-	-	-	-	-
5	AFUDC	-	-	-	-	-
6	ITC Interest Synchronization	-	-	-	-	-
7	Total Used for Tax Calculation	\$ 176,595	\$ (115,183)	\$ 61,412	\$ 4,785	\$ 56,627

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-4

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line

No.

1 None

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-5

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Historic [X] or Projected []

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in deferrals other than accelerated depreciation.

Line No.	Description (1)	Total Per Books (2)	Utility Adjustments (3)	Utility Adjusted (4)	Water (5)	Sewer (6)
Timing Differences:						
1	Tax Depreciation and Amortization	\$ 332,818	\$ 145,400	\$ 478,218	\$ 26,104	\$ 452,114
2	Book Depreciation and Amortization	185,778	18,949	204,727	20,330	184,397
3	Difference	147,040	126,451	273,491	5,774	267,717
4	Other Timing Differences (Itemize):	-	-	-	-	-
5	Total Timing Differences (To C-2)	147,040	126,451	273,491	5,774	267,717
6	State Tax Rate			5.50%	5.50%	5.50%
7	State Deferred Taxes (Line 5 x Line 6)	4,557	10,485	15,042	318	14,724
8	Total Timing Differences For Federal Taxes	142,483	115,966	258,449	5,457	252,992
9	Federal Tax Rate			34.00%	34.00%	34.00%
10	Federal Deferred Taxes (Line 8 x Line 9)	42,687	45,186	87,873	1,855	86,017
11	Add: State deferred Taxes (Line 7)	4,557	10,485	15,042	318	14,724
12	Total Deferred Tax Expense (To C-1)	\$ 47,244	\$ 55,671	\$ 102,915	\$ 2,173	\$ 100,742

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-6

Docket No.: 160030-WS

Page 1 of 3

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190			Account No. 282			Net Deferred Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	2012	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -	0
2	2013	-	-	0	-	-	-	-	-	0
3	2014	-	-	0	-	-	-	-	-	0
4	2015	-	-	0	4,557	42,687	47,244	4,557	42,687	47,244
5										
6										

Supporting Schedules: C-7, Pg. 2 & 3

Recap Schedules: A-18, A-19, D2

000075

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-6

Docket No.: 160030-WS

Page 2 of 3

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190					Account No. 282				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. debit (Credit)	Ending Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2013	-	-	-	-	-	-	-	-	-	-
3	2014	-	-	-	-	-	-	-	-	-	-
4	2015	-	-	-	-	-	-	4,557	-	-	4,557
5											
6											

Supporting Schedules: None

Recap Schedules: C-6

000076

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-6

Docket No.: 160030-WS

Page 3 of 3

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190					Account No. 282				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. debit (Credit)	Ending Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2013	-	-	-	-	-	-	-	-	-	-
3	2014	-	-	-	-	-	-	-	-	-	-
4	2015	-	-	-	-	-	-	42,687	-	-	42,687
5											
6											

Supporting Schedules: None

Recap Schedules: C-6

000077

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 160030-WS

Page 1 of 4

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Ni Florida does not have any ITC.

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

000078

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 160030-WS

Page 2 of 4

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Ni Florida does not have any ITC.

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

000079

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 160030-WS

Page 3 of 4

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Ni Florida does not have any ITC.

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-7

Docket No.: 160030-WS

Page 4 of 4

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Historic or Projected

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

None

Parent(s) Debt Information

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015

Schedule: C-8
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		% of Total	Cost Rate	Weighted Cost
		Amount	Ni America, LLC			
1	None					

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: C-9

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	Explanation
1	The Company's tax returns are available for inspection during normal business hours in the company offices located at 10913 Metronome Drive, Houston, TX 77043 (telephone number: 713-574-5952).

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Schedule Year Ended: December 31, 2015
Historic or Projected
Interim or Final

Schedule: D-1
Page 1 of 2
Preparer: Donald J. Clayton, P.E.
Subsidiary or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base (13-Month Average)	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt - Fixed Rate	\$ 48,567	1.16%	8.50%	0.10%
2	Long Term Debt - Variable Rate	896,661	21.41%	4.50%	0.96%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	3,149,915	75.20%	9.27%	6.97%
6	Customer Deposits	85,202	2.03%	6.00%	0.12%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	8,196	0.20%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	\$ 4,188,541	100.00%		8.15%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Schedule of Requested Cost of Capital
Year-end Basis

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Schedule Year Ended: December 31, 2015
Historic or Projected
Interim or Final

Schedule: D-1
Page 2 of 2
Preparer: Donald J. Clayton, P.E.
Subsidiary or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end

	(1)	(2)	(3)	(4)	(5)
Line No.	Class of Capital	Reconciled to Requested Rate Base (13-Month Average)	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt - Fixed Rate	-	0.00%	0.00%	0.00%
2	Long Term Debt - Variable Rate	1,477,473	35.27%	4.15%	1.46%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	2,618,002	62.50%	9.71%	6.07%
6	Customer Deposits	85,202	2.03%	6.00%	0.12%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	8,196	0.20%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	\$ 4,188,872	100.00%		7.65%

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS 130010-WS
Test Year Ended: December 31, 2015
Schedule Year Ended: December 31, 2015
Historic or Projected
Interim or Final

Schedule: D-1 [Interim]
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Subsidiary or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base (13-Month Average)	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt - Fixed Rate	\$ 47,595	1.16%	8.50%	0.10%
2	Long Term Debt - Variable Rate	878,720	21.40%	4.50%	0.98%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	3,086,892	75.17%	9.27%	6.97%
6	Customer Deposits	85,202	2.07%	6.00%	0.12%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	8,196	0.20%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	<u>\$ 4,106,605</u>	<u>100.00%</u>		<u>8.15%</u>

Note: The Cost of Capital used in this filing for requested interim rates is not based on the FPSC's rate order establishing a reasonable rate of return for Ni Florida, LLC. Because the Cost of Capital has since declined Ni Florida chose to be conservative by using the current cost of capital rather than that established by Order No. PSC-13-0611-PAA-WS.

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Schedule of Requested Cost of Capital
Year-end Basis

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS 130010-WS
 Test Year Ended: December 31, 2015
 Schedule Year Ended: December 31, 2015
 Historic or Projected
 Interim or Final

Schedule: D-1 (Interim)
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.
 Subsidiary or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base (13-Month Average)	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt - Fixed Rate	\$ -	0.00%	0.00%	0.00%
2	Long Term Debt - Variable Rate	1,447,912	35.26%	4.15%	1.46%
3	Short Term debt	-	0.00%	0.00%	0.00%
4	Preferred stock	-	0.00%	0.00%	0.00%
5	Common Equity	2,565,620	62.47%	9.71%	6.06%
6	Customer Deposits	85,202	2.07%	6.00%	0.12%
7	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
8	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
9	Accumulated Deferred Income Tax	8,196	0.20%	0.00%	0.00%
10	Other	-	0.00%	0.00%	0.00%
11					
12	Total	<u>\$ 4,106,930</u>	<u>100.00%</u>		<u>7.64%</u>

Note: The Cost of Capital used in this filing for requested interim rates is not based on the FPSC's rate order establishing a reasonable rate of return for Ni Florida, LLC. Because the Cost of Capital has since declined Ni Florida chose to be conservative by using the current cost of capital rather than that established by Order No. PSC-13-0611-PAA-WS.

Supporting Schedules: D-2
 Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Schedule Year Ended: December 31, 2015
Historic [X] or Projected []
Interim [] or Final [X]

Schedule D-2
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata*	(6) Reconciled to Requested Rate Base
			Specific	(4) (Explain)		
1	Long Term Debt - Fixed Rate	\$ 125,590	\$ -		38.67%	\$ 48,567
2	Long Term Debt - Variable Rate	2,318,685	-		38.67%	896,661
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	8,145,401	-		38.67%	3,149,915
6	Customer Deposits	85,202	-			85,202
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	3,634	102,915	See A-3 Item '(D)		106,549
10	Other	-	-			-
11						
12	Total	<u>\$ 10,678,512</u>	<u>\$ 102,915</u>			<u>\$ 4,288,289</u>
13						
14						
15						
16	* List corresponding adjustments to rate base below:					
17						
18						
19	Description			Amount		
20						
21						
22	To reduce long term debt			\$(1,499,047)		
23	To reduce common equity			(4,995,486)		
24						

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base
Year-end Basis

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Schedule Year Ended: December 31, 2015
Historic [X] or Projected []
Interim [] or Final [X]

Schedule D-2
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata*	(6) Reconciled to Requested Rate Base
			Specific	(4) (Explain)		
1	Long Term Debt - Fixed Rate	\$ -	\$ -			\$ -
2	Long Term Debt - Variable Rate	\$ 2,318,685	2,681,315	To reflect capital structure of new owner	29.55%	1,477,473
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	8,859,728	-	To reflect capital structure of new owner	29.55%	2,618,002
6	Customer Deposits	85,202	-			85,202
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	3,634	102,915	See A-3 Item (D)		106,549
10	Other	-	-			-
11						
12	Total	<u>\$ 11,267,249</u>	<u>\$ 2,784,229</u>			<u>\$ 4,288,299</u>
13						
14						
15						
16						
17	* List corresponding adjustments to rate base below:					
18						
19						
20	Description			Amount		
21						
22						
23	To reduce long term debt			(3,522,527)		
24	To reduce common equity			(6,241,726)		
25						

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 160030-WS 130010-WS
Test Year Ended: December 31, 2015
Schedule Year Ended: December 31, 2015
Historic or Projected
Interim or Final

Schedule D-2
Page 1 of 2
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) (4) Reconciliation Adjustments Specific (Explain)		(5) Prorata*	(6) Reconciled to Requested Rate Base
1	Long Term Debt - Fixed Rate	\$ 125,590	\$ -		37.90%	\$ 47,595
2	Long Term Debt - Variable Rate	2,318,685	-		37.90%	878,720
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	8,145,401	-		37.90%	3,086,892
6	Customer Deposits	85,202	-			85,202
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	3,634	102,915	See A-3 Item '(D)		106,549
10	Other	-	-			-
11						
12	Total	<u>\$ 10,678,512</u>	<u>\$ 102,915</u>			<u>\$ 4,206,335</u>

17 * List corresponding adjustments to rate base below:

18	19	20	21	22	23	24	25
		Description			Amount		
		To reduce long term debt			\$ (1,517,959)		
		To reduce common equity			(5,058,509)		

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base
Year-end Basis

Florida Public Service Commission

Company: Ni Florida LLC
 Docket No.: 160030-WS 130010-WS
 Test Year Ended: December 31, 2015
 Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []
 Interim [X] or Final []

Schedule D-2
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata*	(6) Reconciled to Requested Rate Base
			Specific	(4) (Explain)		
1	Long Term Debt - Fixed Rate	\$ -	\$ -			\$ -
2	Long Term Debt - Variable Rate	2,318,685	2,681,315	To reflect capital structure of new owner	28.96%	1,447,912
3	Short Term debt	-	-			-
4	Preferred stock	-	-			-
5	Common Equity	8,859,728	-	To reflect capital structure of new owner	28.96%	2,565,620
6	Customer Deposits	85,202	-			85,202
7	Tax Credits - Zero Cost	-	-			-
8	Tax Credits - Weighted Cost	-	-			-
9	Accumulated Deferred Income Tax	3,634	102,915	See A-3 Item (D)		106,549
10	Other	-	-			-
11						
12	Total	<u>\$ 11,267,249</u>	<u>\$ 2,784,229</u>			<u>\$ 4,206,335</u>

* List corresponding adjustments to rate base below:

19	Description		Amount
20			
21			
22			
23	To reduce long term debt		\$ (3,552,088)
24	To reduce common equity		(6,294,107)
25			

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
 Recap Schedules: D-1

Preferred Stock Outstanding

Company: N Florida LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Utility [X] or Parent [X]
 Historic [X] or Projected []

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-3
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Issuing Expense Associated with Column (5)	(10) Net Proceeds (5)-(8)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend on Face Value (11)*(5)	(13) Effective Cost Rate (12)/(10)
1	None												

Note: Neither N Florida LLC or its parent company had any preferred stock outstanding during the test year.

Recap Schedules: A-18, D-2

000093

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Ni Florida LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Utility or Parent
 Interim or Final

Schedule D-4
 Page 1 of 1
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest expense	(3) Maturity Date	(4) Simple Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	None				

Note: Neither Ni Florida LLC nor its parent had any short term debt during the test year.

Recap Schedules: A-19, D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility or Parent
Interim or Final

Schedule D-4 [Interim]
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest expense	(3) Maturity Date	(4) Simple Average Amount Outstanding at 12/31/16	(5) Effective Cost Rate
1	None				

Note: Neither Ni Florida LLC nor its parent had any short term debt during the test year.

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: NI Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility or Parent
Historic or Projected
Interim or Final

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule D-5
Page 1 of 4
Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (8.5% x Column (4))	Total Interest Cost	Effective Cost Rate
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	125,590	332,120	-	-	-	-	10,675	10,675	8.50%
2												
3												
4												
5												
6												
7												
8												
9	Total		\$ 400,000	\$ 125,590	\$ 332,120	\$ -	\$ -	\$ -	\$ -	\$ 10,675	\$ 10,675	8.50%
10												

Note: The long term debt shown is both NI Florida LLC's Hudson Division and its parent company. NI Florida LLC's Tamiami Division has no long term debt.

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

960000

Cost of Long Term Debt
Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: NI Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility or Parent
Historic or Projected
Interim or Final

Schedule D-5
Page 2 of 4
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the last year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Pro-forma Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7)
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5												
6												
7												
8												
9	Total		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10												

Note: The long term debt shown is both NI Florida LLC's Hudson Division and its parent company. NI Florida LLC's Tamiami Division has no long term debt.

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

000097

Cost of Long Term Debt - Parent Company
13-Month Average Basis

Florida Public Service Commission

Company: NI Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility [] or Parent [X]
Historic [X] or Projected []
Interim [] or Final [X]

Schedule D-5
Page 3 of 4
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (8.5% x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7)
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	125,590	332,120	-	-	-	-	10,875	10,875	8.50%
2												
3												
4												
5												
6												
7												
8												
9	Total		\$ 400,000	\$ 125,590	\$ 332,120	\$ -	\$ -	\$ -	\$ -	\$ 10,875	\$ 10,875	8.50%
10												

Note: The long term debt shown is both NI Florida LLC's Hudson Division and its parent company. NI Florida LLC's Tamiami Division has no long term debt.

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

860000

Cost of Long Term Debt - Parent Company
 Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: NI Florida LLC
 Docket No.: 180030-WS
 Test Year Ended: December 31, 2015
 Utility or Parent
 Historic or Projected
 Interim or Final

Schedule D-5
 Page 4 of 4
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Pro-forma Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5												
6												
7												
8												
9	Total		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10												

Note: The long term debt shown is both NI Florida LLC's Hudson Division and its parent company. NI Florida LLC's Tamiem Division has no long term debt.

Supporting Schedules: D-6
 Recap Schedules: A-19, D-2

660000

Cost of Long Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: NI Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility or Parent
Historic or Projected
Interim or Final

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule D-5 [Interim]
Page 1 of 4
Preparer: Donald J. Clayton, P.E.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (8.5% x Column (4))	Total Interest Cost	Effective Cost Rate
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	125,590	332,120	-	-	-	-	10,675	10,675	8.50%
2												
3												
4												
5	Total		\$ 400,000	\$ 125,590	\$ 332,120	\$ -	\$ -	\$ -	\$ -	\$ 10,675	\$ 10,675	8.50%
6												
7												
8												
9												
10												

Supporting Schedules: D-6
Recap Schedules: A-18, D-2

000100

Cost of Long Term Debt
Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: NI Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility or Parent
Historic or Projected
Interim or Final

Schedule D-5 (Interim)
Page 2 of 4
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Pro-forma Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5	Total		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6												
7												
8												
9												
10												

Supporting Schedules: D-6
Recap Schedules: A-18, D-2

000101

Cost of Long Term Debt - Parent Company
13-Month Average Basis

Florida Public Service Commission

Company: NI Florida LLC
Docket No.: 180030-WS
Test Year Ended: December 31, 2015
Utility [] or Parent [X]
Historic [X] or Projected []
Interim [X] or Final []

Schedule D-5 [Interim]
Page 3 of 4
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (8.5% x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7)
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	125,590	332,120	-	-	-	-	10,675	10,675	8.50%
2												
3												
4												
5	Total		\$ 400,000	\$ 125,590	\$ 332,120	\$ -	\$ -	\$ -	\$ -	\$ 10,675	\$ 10,675	8.50%
6												
7												
8												
9												
10												

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

000102

Cost of Long Term Debt - Parent Company
Year-end Basis (Pro-forma)

Florida Public Service Commission

Company: Ni Florida LLC
Docket No.: 180030-WS
Test Year Ended: December 31, 2015
Utility [] or Parent [X]
Historic [X] or Projected []
Interim [X] or Final []

Schedule D-5 [Interim]
Page 4 of 4
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Pro-forma Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Exp. Associated with Column (4)	(8) Annual Amort. of Discount or Premium on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Deferred Purchase Price Note	5/5/08 - 5/4/2015	400,000	-	-	-	-	-	-	-	-	0.00%
2												
3												
4												
5	Total		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6												
7												
8												
9												
10												

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

000103

Cost of Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: NF Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2016
Utility or Parent
Historic or Projected
Interim or Final

Schedule D-6
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount / Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Base of Variable Rate (1-month LIBOR + 3.25% + Swap Int of 0.70%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate ((12)/(4)-(6)-(7))
1	Bank of America Loan*	March 2014 - March 201	3,520,469	780,224	278,880	-	17,428	-	3,485	3.95%	30,819	34,304	4.50%
2	Bank of America Loan	Sept. 2015 - Sept 2020	5,000,000	1,538,462	400,000	-	34,362	-	6,872	3.95%	60,789	67,641	4.50%
Total			\$ 8,520,469	\$ 2,318,685	\$ 678,880	\$ -	\$ 51,790	\$ -	\$ 10,357		\$ 91,588	\$ 101,945	4.50%

* Refinanced

Supporting Schedules: None
Recap Schedules: A-19, D-2

000104

Cost of Variable Rate Long-Term Debt
Year-end Balals

Florida Public Service Commission

Company: Nt Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility or Parent
Historic or Projected
Interim or Final

Schedule D-6
Page 2 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount / Premium Associated with Column (4)	Unamortized Issuing Expenses Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (1-month LIBOR + 3.25% + Swap Int of 0.70%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost ((8)+(9)+(11))	Effective Cost Rate ((12)/((4)-(6)-(7)))
1	Bank Loan	Sept 2015 - Sept 2021	5,000,000	5,000,000	400,000	-	40,922	-	8,184	3.95%	197,500	205,684	4.15%
Total			\$ 5,000,000	\$ 5,000,000	\$ 400,000	\$ -	\$ 40,922	\$ -	\$ 8,184		\$ 197,500	\$ 205,684	4.15%

Supporting Schedules: None
Recap Schedules: A-19, D-2

000105

Cost of Variable Rate Long Term Debt - Parent Company
15-Month Average Basis

Company: N Florida LLC
 DocId: 100200MS
 Year: 2015
 Period: Dec 31, 2015
 Interest: [] Fixed []

Florida Public Service Commission

Schedule D-6
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on variable cost long term debt issues on a 15-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which details the same information for the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) 15 Month Avg. Prepaid Amount Outstanding	(5) Amount Outstanding with One Year	(6) Annual Amortization of Discount or Premium on Principal Outstanding	(7) Unamortized Issuing Expense Associated with Column (5)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Rate (1-month LIBOR Rate + Swap Mt of 0.70%)	(11) Interest Cost (Coupon Rate x Column (5))	(12) Total Interest Cost (10)+(11)	(13) Effective Cost Rate (12)/(4)(B)(C)
1	Bank of America Loan*	March 2014 - March 2019	11,746,154	4,200,000	292,332	-	62,471	3.89%	483,873	516,444	516,444	4.50%
2	Bank of America Loan	June 2015 - June 2020	27,845,182	4,160,000	624,139	-	124,832	3.89%	1,103,835	1,229,667	1,229,667	4.80%
3	Bank of America Loan	Sept. 2015 - Sept 2020	1,588,482	800,000	34,382	-	6,872	3.89%	90,789	97,661	97,661	4.50%
	Total		\$ 41,229,818	\$ 8,760,000	\$ 920,853	\$ -	\$ 184,175		\$ 1,629,577	\$ 1,813,732	\$ 1,813,732	4.80%

* Rethrased

Supporting Schedules: None
 Receipt Schedules: A-18, D-2

Cost of Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: NI Florida LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Utility or Parent
Historic or Projected
Interim or Final

Schedule D-6 (Interim)
Page 1 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) 13-Month Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount / Premium Associated with Column (6)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Base of Variable Rate (1-month LIBOR + 3.25% + Swap Int of 0.70%)	(12) Interest Cost (Coupon Rate x Column (4))	(13) Total Interest Cost (8)+(9)+(11)	(14) Effective Cost Rate (13)/(4)-(7)
1	Bank of America Loan*	March 2014 - March 201	3,620,459	780,224	278,980	-	17,428	-	3,485	3.95%	30,819	34,304	4.50%
2	Bank of America Loan	Sept. 2015 - Sept 2020	5,000,000	1,538,462	400,000	-	34,362	-	6,672	3.95%	60,789	67,641	4.50%
Total			\$ 8,620,459	\$ 2,318,685	\$ 678,980	\$ -	\$ 51,789	\$ -	\$ 10,357		\$ 91,598	\$ 101,945	4.50%

* Refinanced

0.08

Supporting Schedules: None
Receipt Schedules: A-19, D-2

000107

Cost of Variable Rate Long-Term Debt
Year-end Basis

Company: NI Florida LLC
 Doctel No.: 160030-WS
 Test Year Ended: December 31, 2015
 Utility or Parent
 Historic or Projected
 Interim or Final

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule D-6 (Interim)
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount / Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Base of Variable Rate (1-month LIBOR + 3.25% + Swap Int of 0.70%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)+(6)+(7))
1	Bank Loan	Sept. 2015 - Sept. 2020	5,000,000	5,000,000	400,000	-	40,922	-	8,184	3.95%	197,500	205,684	4.15%
Total			\$ 5,000,000	\$ 5,000,000	\$ 400,000	\$ -	\$ 40,922	\$ -	\$ 8,184		\$ 197,500	\$ 205,684	4.15%

Supporting Schedules: None
 Recap Schedules: A-16, D-2

000108

Cost of Variable Rate Long Term Debt - Parent Company
Year End Balance

Company: M Proter LLC
Doc No: 100000485
Term: 12 Months, Expires 31, 2015
Utility: [] or Power [X]
Holiday: [X] or Prepaid []
Interest: [X] Fixed []

Florida Public Service Commission

Schedule D-8 (Interest)
Page 3 of 3
Preparer: Donald J. Clayton, P.E.

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life, Maturity Date	Principal Amount Sold (Face Value)	13 Month Avg. Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount / Premium Amortized with Column (5)	Unamortized Issuing Expense Amortized with Column (5)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Rate of Variable Rate (1-month LIBOR + 3.25% + Swap Int of 0.75%)	Interest Cost (Coupon Rate x Column (5))	Total Interest Cost (9)(10)+(11)	Effective Cost Rate (12)/(14)-(13)(7)
1	Bank of America Loan* March 2014 - March 2018	50,000,000	17,748,154	4,200,000	-	262,352	-	32,471	3.05%	483,073	518,444	4.56%
2	Bank of America Loan March 2014 - June 2020	52,000,000	27,445,197	4,180,000	-	824,159	-	124,832	3.05%	1,203,833	1,220,897	4.56%
3	Bank of America Loan Sept. 2013 - Sept 2020	5,000,000	1,538,462	400,000	-	34,382	-	6,872	3.02%	60,790	67,661	4.56%
	Total		\$ 41,231,813	\$ 8,780,000	\$ -	\$ 920,893	\$ -	\$ 144,175		\$ 1,428,677	\$ 1,512,752	4.56%

* Ruffenack

Supporting Schedules: None
Reop. Schedule: A-10, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: D-7

Docket No.: 160030-WS

Page 1 of 2

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Utility Parent []

Explanation: Provide a schedule of Customer deposits on a simple average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Average
1	WATER					
2	January '15	\$ 13,384	\$ 200	\$ 155	\$ 13,428	\$ 13,406
3	February '15	13,428	320	55	13,693	13,561
4	March '15	13,693	640	290	14,043	13,868
5	April '15	14,043	560	464	14,140	14,092
6	May '15	14,140	80	39	14,180	14,160
7	June '15	14,180	200	41	14,340	14,260
8	July '15	14,340	240	120	14,460	14,400
9	August '15	14,460	160	118	14,502	14,481
10	September '15	14,502	280	139	14,642	14,572
11	October '15	14,642	160	-	14,802	14,722
12	November '15	14,802	240	148	14,895	14,848
13	December '15	14,895	160	172	14,882	14,888
14	Total	<u>\$ 170,508</u>			<u>\$ 172,007</u>	<u>\$ 171,258</u>
15						
16	Simple Average = (Total Column (6) / 12) =					<u>\$ 14,271</u>
17						

Recap Schedules: A-19, D-2

Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: D-7

Docket No.: 160030-WS

Page 2 of 2

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Utility Parent

Explanation: Provide a schedule of Customer deposits on a simple average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Average
1	SEWER					
2	January '15	\$ 64,485	\$ 1,944	\$ 1,309	\$ 65,120	\$ 64,803
3	February '15	65,120	2,376	437	67,060	66,090
4	March '15	67,060	2,160	528	68,692	67,876
5	April '15	68,692	2,016	939	69,769	69,230
6	May '15	69,769	2,088	1,149	70,708	70,238
7	June '15	70,708	2,088	1,953	70,843	70,776
8	July '15	70,843	1,908	1,785	70,966	70,905
9	August '15	70,966	2,664	1,044	72,586	71,776
10	September '15	72,586	1,656	534	73,708	73,147
11	October '15	73,708	2,028	256	75,481	74,595
12	November '15	75,481	1,236	962	75,755	75,618
13	December '15	75,755	1,368	658	76,465	76,110
14	Total	<u>\$ 845,173</u>			<u>\$ 857,153</u>	<u>\$851,163</u>
15						
16	Simple Average = (Total Column (6) / 12) =					<u>\$ 70,930</u>
17						
18	Total Water and Sewer					<u>\$ 85,202</u>

Recap Schedules: A-19, D-2

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 150170-WS
 Test Year Ended: December 31, 2015
 Water Sewer
 Interim or Final

Schedule: E-1
 Page 1 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		GENERAL & RESIDENTIAL SERVICE - RATE SCHEDULE GS & RS		
2		Base Facility Charge by meter Size		
3		5/8" x 3/4"	12.64	18.34
4		3/4"	18.96	27.52
5		1"	31.60	45.86
6		1-1/2"	63.21	91.73
7		2"	101.13	146.76
8		3"	223.36	324.15
9		4"	316.04	458.65
10		6"	632.08	917.29
11		8"	1,011.20	1,467.48
12				
13		RS Gallonage Charge per 1,000 gallons		
14		RS - Gallonage Charge, 0 - 3,000 gallons	4.47	6.49
15		RS - Gallonage Charge, 3,001 - 6,000 gallons	5.66	8.21
16		RS - Gallonage Charge, over 6,000 gallons	7.88	11.44
17				
18		GS - Gallonage Charge Per 1,000 Gallons	4.81	6.98
19				
20		GENERAL SERVICE - RATE SCHEDULE R GS		
21		Base Facility Charge by Meter Size		
22		3"	1,324.36	1,921.95
23				
24		RV GS - Gallonage Charge Per 1,000 Gallons	4.81	6.98
25				

Rate Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 150170-WS
 Test Year Ended: December 31, 2015
 Water Sewer
 Interim or Final

Schedule: E-1
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL SERVICE - RATE SCHEDULE RS		
2		Base Facility Charge - 5/8" x 3/4"	20.95	26.11
3				
4		Gallorage Charge - Up to 8,000 Gallons	6.87	8.56
5				
6		GENERAL SERVICE - RATE SCHEDULE GS		
7		Base Facility Charge by meter Size		
8		5/8" x 3/4"	20.95	26.11
9		3/4"	31.43	39.17
10		1"	52.38	65.28
11		1-1/2"	105.46	131.43
12		2"	167.64	208.92
13		3"	335.27	417.82
14		4"	523.86	652.84
15		6"	1,047.73	1,305.70
16		8"	1,676.37	2,089.12
17		10"	2,409.78	3,003.10
18				
19		GS - Gallorage Charge Per 1,000 Gallons	8.24	10.27
20				
21		BULK SERVICE - MULTI-RESIDENTIAL		
22		Base Facility Charge by Meter Size		
23		4"	523.86	652.84
24				
25		R GS - Gallorage Charge Per 1,000 Gallons	8.24	10.27
26				

Rate Schedule

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 150170-WS
 Test Year Ended: December 31, 2015
 Water Sewer
 Interim or Final

Schedule: E-1 [Interim]
 Page 1 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists

	(1)	(2)	(3)	(4)
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		GENERAL & RESIDENTIAL SERVICE - RATE SCHEDULE GS & RS		
2		Base Facility Charge by meter Size		
3		5/8" x 3/4"	12.64	17.70
4		3/4"	18.96	26.54
5		1"	31.60	44.24
6		1-1/2"	63.21	88.49
7		2"	101.13	141.57
8		3"	223.36	312.69
9		4"	316.04	442.43
10		6"	632.08	884.86
11		8"	1,011.20	1,415.60
12				
13		<u>RS Gallonage Charge per 1,000 gallons</u>		
14		RS - Gallonage Charge, 0 - 3,000 gallons	4.47	6.26
15		RS - Gallonage Charge, 3,001 - 6,000 gallons	5.66	7.92
16		RS - Gallonage Charge, over 6,000 gallons	7.88	11.03
17				
18		GS - Gallonage Charge Per 1,000 Gallons	4.81	6.73
19				
20		GENERAL SERVICE - RATE SCHEDULE R GS		
21		Base Facility Charge by Meter Size		
22		3"	1,324.36	1,854.00
23				
24		RV GS - Gallonage Charge Per 1,000 Gallons	4.81	6.73
25				

Rate Schedule

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 150170-WS
 Test Year Ended: December 31, 2015
 Water [] Sewer [X]
 Interim [X] or Final []

Schedule: E-1 [Interim]
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists

(1)	(2)	(3)	(4)	
Line No.	Bill Code	Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL SERVICE - RATE SCHEDULE RS		
2		Base Facility Charge - 5/8" x 3/4"	20.95	25.63
3				
4		Gallorage Charge - Up to 10,000 Gallons	6.87	8.40
5				
6		GENERAL SERVICE - RATE SCHEDULE GS		
7		Base Facility Charge by meter Size		
8		5/8" x 3/4"	20.95	25.63
9		3/4"	31.43	38.45
10		1"	52.38	64.08
11		1-1/2"	105.46	129.01
12		2"	167.64	205.08
13		3"	335.27	410.14
14		4"	523.86	640.85
15		6"	1,047.73	1,281.71
16		8"	1,676.37	2,050.74
17		10"	2,409.78	2,947.94
18				
19		GS - Gallorage Charge Per 1,000 Gallons	8.24	10.08
20				
21		BULK SERVICE - MULTI-RESIDENTIAL		
22		Base Facility Charge by Meter Size		
23		4"	523.86	640.85
24				
25		R GS - Gallorage Charge Per 1,000 Gallons	8.24	10.08
26				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Test Year Ended: December 31, 2015
 Water or Sewer
 Interim Final

Schedule: E-2
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption In MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	<u>January - November 2015</u>						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	7,884	-	\$ 13.98	\$ 110,062	\$ 18.34	\$ 144,622
4	0 - 3M gallons		9,816.380	4.93	48,395	6.49	63,679
5	3M - 6M Gallons		1,280.610	6.17	7,901	8.21	10,519
6	Over 6M gallons		255.230	8.64	2,205	11.44	2,919
7	Total Residential	7,884	11,352.220		<u>168,563</u>		<u>221,739</u>
8							
9	Average Bill				\$ 21.38		\$ 28.12
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	188		13.98	2,764	18.34	3,632
14	M Gallons		698.210	5.30	4,761	6.98	6,270
15	3/4"	-		20.94	-	27.52	-
16	M Gallons			5.30	-	6.98	-
17	1"	11		34.90	384	45.88	504
18	M Gallons		294.510	5.30	1,561	6.98	2,056
19	1 1/2"	66		69.80	4,607	91.73	6,054
20	M Gallons		2,583.490	5.30	13,692	6.98	16,034
21	2"	-		111.68	-	146.76	-
22	M Gallons			5.30	-	6.98	-
23	3"	-		223.36	-	324.15	-
24	M Gallons			5.30	-	6.98	-
25	4"	-		349.00	-	458.65	-
26	M gallons			5.30	-	6.98	-
27	6"	-		698.00	-	917.29	-
28	M gallons			5.30	-	6.98	-
29	8"	-		1,116.80	-	1,467.48	-
30	M gallons			5.30	-	6.98	-
31	Total General Service - Rate Schedule GS	275	3,776.210		<u>27,769</u>		<u>36,550</u>
32							
33	Average Bill				\$ 100.98		\$ 132.91
34							
35	GENERAL SERVICE - RATE SCHEDULE R GS						
36	3"	11		1,462.45	16,087	1,921.95	21,141
37	M Gallons		1,420.000	5.30	7,528	6.98	9,912
38	Total General Service - Rate Schedule R GS	11	1,420.000		<u>23,615</u>		<u>31,054</u>
39							
40	Average Bill				\$ 2,146.63		\$ 2,823.06
41							
42	Total Calculated Revenue				\$ 219,945		\$ 289,343
43							
44							
45	Adjustments				(3,651)		
46	Rounding				1		
47							
48	Other Revenue						
49	Connections, Reconnections and Transfers				2,181		2,181
50	Premises Visit				548		546
51	Late Charges				3,216		3,218
52	Total Other Revenue				<u>5,943</u>		<u>5,943</u>
53							
54	Total Revenue				\$ 222,238		\$ 295,286

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Water or Sewer
 Interim Final

Schedule: E-2
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption In MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	December 2015						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	717	-	\$ 12.64	\$ 9,065	\$ 18.34	\$ 13,155
4	0 - 3M gallons		1,017.210	4.47	4,547	6.49	6,599
5	3M - 6M Gallons		89.700	5.66	508	8.21	737
6	Over 6M gallons		14.750	7.88	116	11.44	169
7	Total Residential	717	1,121.660		14,235		20,659
8							
9	Average Bill				\$ 19.85		\$ 28.81
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	18		12.64	228	18.34	330
14	M Gallons		86.640	4.81	417	6.98	605
15	3/4"			18.96	-	27.52	-
16	M Gallons			4.81	-	6.98	-
17	1"	1		31.60	32	45.86	46
18	M Gallons		22.970	4.81	110	6.98	160
19	1 1/2"	6		63.21	379	91.73	550
20	M Gallons		186.700	4.81	898	6.98	1,303
21	2"			101.13	-	146.76	-
22	M Gallons			4.81	-	8.98	-
23	3"			223.36	-	324.15	-
24	M Gallons			4.81	-	6.98	-
25	4"			316.04	-	458.65	-
26	M gallons			4.81	-	6.98	-
27	6"			632.08	-	917.28	-
28	M gallons			4.81	-	6.98	-
29	8"			1,011.20	-	1,487.46	-
30	M gallons			4.81	-	6.98	-
31	Total General Service - Rate Schedule GS	25	296.310		2,064		2,995
32							
33	Average Bill				\$ 82.55		\$ 119.79
34							
35	GENERAL SERVICE - RATE SCHEDULE R GS						
36	3"	1		1,324.36	1,324	1,921.95	1,922
37	M Gallons		116.800	4.81	562	6.98	815
38	Total General Service - Rate Schedule R GS	1	116.800		1,886		2,737
39							
40	Average Bill				\$ 1,886.17		\$ 2,737.26
41							
42	Total Calculated Revenue				\$ 18,185		\$ 26,391
43							
44							
45	Adjustments				2,332		
46							
47							
48	Other Revenue						-
49	Connections, Reconnections and Transfers				154		154
50	Premises Visit				-		-
51	Late Charges				260		260
52	Total Other Revenue				414		414
53							
54	Total Revenue				20,931		26,805
55							
56	Total 2015 Revenue				\$ 243,169		\$ 322,091

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WVS
 Test Year Ended: December 31, 2015
 Water [] or Sewer [X]
 Interim [] Final [X]

Schedule: E-2
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Number	Consumption	Present	Revenue at	Proposed	Revenues at
No.	Class/Meter Size	Bills	in MG	Rate	Present Rates	Rate	Proposed Rates
1	January - December 2015						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	31,425	-	\$ 20.95	\$ 658,358	\$ 28.11	\$ 820,456
4	Up to 8 kgal		80,153	6.87	550,851	8.56	686,230
5	Total Residential	31,425	80,153		1,209,010		1,506,686
6							
7	Average Bill				\$ 38.47		\$ 47.95
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"			20.95	-	28.11	-
12	M Gallons			6.24	-	10.27	-
13	3/4"	1,208		31.43	37,984	39.17	47,312
14	M Gallons		11,047	6.24	69,027	10.27	113,440
15	1"	112		52.38	5,867	65.28	7,311
16	M Gallons		3,427	8.24	28,236	10.27	35,191
17	1 1/2"	99		105.46	10,441	131.43	13,011
18	M Gallons		3,624	8.24	32,334	10.27	40,295
19	2"	89		167.64	14,920	208.92	18,593
20	M Gallons		4,761	8.24	39,231	10.27	48,890
21	3"	24		335.27	8,046	417.82	10,028
22	M Gallons		2,014	8.24	16,595	10.27	20,681
23	4"			523.86	-	652.84	-
24	M Gallons			8.24	-	10.27	-
25	6"	12		1,047.73	12,573	1,305.70	15,668
26	M Gallons		6,796	8.24	55,989	10.27	69,787
27	8"			1,878.37	-	2,089.12	-
28	M gallons			8.24	-	10.27	-
29	10"			2,409.78	-	3,003.10	-
30	M gallons			8.24	-	10.27	-
31	Total General Service - Rate Schedule GS	1,544	31,969		353,235		440,207
32							
33	Average Bill				\$ 228.79		\$ 285.13
34							
35	BULK SERVICE						
36	4"	12		523.86	6,286	652.84	7,834
37	M Gallons		37,605	8.24	309,865	10.27	386,159
38	Total Bulk Service	12	37,605		316,152		393,993
39							
40	Average Bill				\$ 26,346		\$ 32,832.73
41							
42	Total Calculated Revenue						
43					\$ 1,878,396		\$ 2,340,885
44							
45	Miscellaneous Adjustments						
46					(2,414)		
47							
48	Other Revenue						
49	Transfers						
50	Reconnections				9,801		9,801
51	Premises Visit				2,778	100	12,875
52	Late Charges				9,055		9,055
53	Total Other Revenue				32,122		32,122
54					53,756		63,853
55	Total 2015 Revenue				\$ 1,929,738		\$ 2,404,738

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015

Schedule: E-2 (Interim)
 Page 1 of 3
 Preparer: Donald J. Clayton, P.E.

Water or Sewer
 Interim Final

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	January - November 2015						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	7,884	-	\$ 13.96	\$ 110,062	\$ 17.70	\$ 139,510
4	0 - 3M gallons		9,816.380	4.93	48,395	6.26	61,428
5	3M - 6M Gallons		1,280.610	6.17	7,901	7.92	10,147
6	Over 6M gallons		255.230	8.64	2,205	11.03	2,816
7	Total Residential	7,884	11,352.220		168,563		213,900
8							
9	Average Bill				\$ 21.38		\$ 27.13
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	198		13.96	2,764	17.70	3,504
14	M Gallons		898.210	5.30	4,781	6.73	6,048
15	3/4"			20.94	-	26.54	-
16	M Gallons			5.30	-	6.73	-
17	1"	11		34.90	384	44.24	487
18	M Gallons		294.610	5.30	1,561	6.73	1,983
19	1 1/2"	66		69.80	4,607	88.49	5,840
20	M Gallons		2,583.490	5.30	13,692	6.73	17,396
21	2"			111.68	-	141.57	-
22	M Gallons			5.30	-	6.73	-
23	3"			223.36	-	312.69	-
24	M Gallons			5.30	-	6.73	-
25	4"			349.00	-	442.43	-
26	M gallons			5.30	-	6.73	-
27	6"			698.00	-	884.86	-
28	M gallons			5.30	-	6.73	-
29	8"			1,116.80	-	1,415.60	-
30	M gallons			5.30	-	6.73	-
31	Total General Service - Rate Schedule GS	275	3,776.210		27,769		35,258
32							
33	Average Bill				\$ 100.98		\$ 128.21
34							
35	GENERAL SERVICE - RATE SCHEDULE R GS						
36	3"	11		1,482.45	16,087	1,854.00	20,394
37	M Gallons		1,420.000	5.30	7,526	6.73	9,562
38	Total General Service - Rate Schedule R GS	11	1,420.000		23,613		29,956
39							
40	Average Bill				\$ 2,146.63		\$ 2,723.26
41							
42	Total Calculated Revenue				\$ 219,945		\$ 279,114
43							
44							
45	Adjustments				(3,861)		
46							
47							
48	Other Revenue						
49	Connections, Reconnections and Transfers						
50	Premises Visit				2,112		2,112
51	Late Charges				567		567
52	Total Other Revenue				3,226		3,226
53					5,905		5,905
54	Total Revenue				222,189		285,019

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Test Year Ended: December 31, 2015
 Water or Sewer
 Interim Final

Schedule: E-2 [Interim]
 Page 2 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	<u>December 2015</u>						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	717	-	\$ 12.64	\$ 9,085	\$ 17.70	\$ 12,690
4	0 - 3M gallons		1,017,210	4.47	4,547	6.28	6,365
5	3M - 6M Gallons		89,700	5.88	508	7.92	711
6	Over 6M gallons		14,750	7.88	116	11.03	163
7	Total Residential	717	1,121,660		14,235		19,829
8							
9	Average Bill				\$ 19.85		\$ 27.79
10							
11	GENERAL SERVICE - RATE SCHEDULE GS						
12	Base Facility Charge						
13	5/8" x 3/4"	18		12.64	228	17.70	319
14	M Gallons		86,640	4.81	417	8.73	583
15	3/4"			18.96	-	26.54	-
16	M Gallons			4.81	-	8.73	-
17	1"	1		31.60	32	44.24	44
18	M Gallons		22,970	4.81	110	8.73	155
19	1 1/2"	6		63.21	379	88.49	531
20	M Gallons		186,700	4.81	898	6.73	1,257
21	2"			101.13	-	141.57	-
22	M Gallons			4.81	-	6.73	-
23	3"			223.36	-	312.69	-
24	M Gallons			4.81	-	6.73	-
25	4"			316.04	-	442.43	-
26	M gallons			4.81	-	6.73	-
27	6"			632.08	-	884.86	-
28	M gallons			4.81	-	6.73	-
29	8"			1,011.20	-	1,415.60	-
30	M gallons			4.81	-	6.73	-
31	Total General Service - Rate Schedule GS	25	286,310		2,064		2,889
32							
33	Average Bill				\$ 82.55		\$ 115.58
34							
35	GENERAL SERVICE - RATE SCHEDULE R GS						
36	3"	1		1,324.36	1,324	1,854.00	1,854
37	M Gallons		118,800	4.81	562	6.73	786
38	Total General Service - Rate Schedule R GS	1	118,800		1,886		2,640
39							
40	Average Bill				\$ 1,886.17		\$ 2,640.49
41							
42	Total Calculated Revenue				\$ 18,185		\$ 25,458
43							
44							
45	Adjustments				2,332		
46							
47							
48	Other Revenue						
49	Connections, Reconnections and Transfers						
50	Premises Visit				154		154
51	Late Charges				-		-
52	Total Other Revenue				260		260
53					414		414
54	Total Revenue				20,831		25,872
55							
56	Total 2015 Revenue				\$ 243,120		\$ 310,891

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Water [] or Sewer [X]
 Interim [X] Final []

Schedule: E-2 (Interim)
 Page 3 of 3
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a calculation of revenue at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenue at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	<u>January - December 2015</u>						
2	RESIDENTIAL SERVICE - RATE SCHEDULE RS						
3	Base Facility Charge - all meter sizes	31,425	-	\$ 20.95	\$ 658,358	\$ 25.63	\$ 805,385
4	Up to 10 kgal		80,153	8.87	550,851	8.40	673,624
5	Total Residential	31,425	80,153		1,209,010		1,479,009
6							
7	Average Bill				\$ 38.47		\$ 47.06
8							
9	GENERAL SERVICE - RATE SCHEDULE GS						
10	Base Facility Charge						
11	5/8" x 3/4"	-	-	20.95	-	26.63	-
12	M Gallons			8.24	-	10.08	-
13	3/4"	1,208		31.43	37,964	38.45	46,443
14	M Gallons		11,047	8.24	91,027	10.08	111,356
15	1"	112		52.38	5,867	64.06	7,177
16	M Gallons		3,427	8.24	28,238	10.08	34,545
17	1 1/2"	99		105.46	10,441	129.01	12,772
18	M Gallons		3,924	8.24	32,334	10.08	39,555
19	2"	89		167.64	14,920	205.08	18,252
20	M Gallons		4,761	8.24	39,231	10.08	47,992
21	3"	24		335.27	8,046	410.14	9,643
22	M Gallons		2,014	8.24	16,595	10.08	20,301
23	4"	-		523.86	-	640.85	-
24	M Gallons			8.24	-	10.08	-
25	6"	12		1,047.73	12,573	1,261.71	15,381
26	M Gallons		6,796	8.24	55,989	10.08	68,505
27	8"	-		1,676.37	-	2,050.74	-
28	M Gallons			8.24	-	10.08	-
29	10"	-		2,409.78	-	2,947.94	-
30	M Gallons			8.24	-	10.08	-
31	Total General Service - Rate Schedule GS	1,544	31,969		353,235		432,121
32							
33	Average Bill				\$ 228.79		\$ 279.89
34							
35	BULK SERVICE						
36	4"	12		523.86	6,286	640.85	7,890
37	M Gallons		37,805	8.24	309,865	10.08	379,065
38	Total Bulk Service	12	37,805		316,152		386,755
39							
40	Average Bill				\$ 26,346		\$ 32,229.62
41							
42	Total Calculated Revenue				\$ 1,878,396		\$ 2,297,885
43							
44							
45	Miscellaneous Adjustments				(2,414)		
46							
47							
48	Other Revenue						
49	Transfers				9,801		9,801
50	Reconnections				2,776	100	12,675
51	Premises Visit				9,055		9,055
52	Late Charges				32,122		32,122
53	Total Other Revenue				53,756		63,853
54							
55	Total 2015 Revenue				\$ 1,929,738		\$ 2,361,738

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-3

Docket No.: 160030-WS

Page 1 of 2

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water Sewer

Explanation: Provide a schedule of monthly customers billed or served.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service - GS	(4) General Service - R GS	(5) Total
1	January 2015	717	25	1	743
2	February 2015	720	25	1	746
3	March 2015	718	25	1	744
4	April 2015	709	25	1	735
5	May 2015	716	25	1	742
6	June 2015	718	25	1	744
7	July 2015	717	25	1	743
8	August 2015	718	25	1	744
9	September 2015	717	25	1	743
10	October 2015	717	25	1	743
11	November 2015	717	25	1	743
12	December 2015	717	25	1	743
13					
14	Total	8,601	300	12	8,913

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-3

Docket No.: 160030-WS

Page 2 of 2

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] Sewer [X]

Explanation: Provide a schedule of monthly customers billed or served.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service - GS	(4) Bulk Service	(5) Total
1	January 2015	2,616	129	1	2,746
2	February 2015	2,620	129	1	2,750
3	March 2015	2,617	129	1	2,747
4	April 2015	2,621	129	1	2,751
5	May 2015	2,618	130	1	2,749
6	June 2015	2,622	126	1	2,749
7	July 2015	2,621	130	1	2,752
8	August 2015	2,620	128	1	2,749
9	September 2015	2,619	128	1	2,747
10	October 2015	2,615	129	1	2,746
11	November 2015	2,617	129	1	2,747
12	December 2015	2,620	128	1	2,749
13					
14	Total	31,425	1,544	12	32,981

Miscellaneous Service Charges

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015
 Water Sewer

Schedule: E-4
 Page 1 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the last Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3)	(4) Proposed		(5)
		Bus. Hrs.	After Hrs.		Bus. Hrs.	After Hrs.	
1	Initial Connection Fee	\$ 24.00	\$ 34.00		\$ 24.00	\$ 34.00	
2							
3	Normal Reconnection Fee	24.00	34.00		24.00	34.00	
4							
5	Violation Reconnection fee	24.00	34.00		24.00	34.00	
6							
7	Premises Visit Fee	18.00	27.00		18.00	27.00	
8							
9	Late Fee	5.00	5.00		5.00	5.00	
10							
11							
12							
13							
14							

Miscellaneous Service Charges

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015
 Water [] Sewer [X]

Schedule: E-4
 Page 2 of 2
 Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the last Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3)	(4) Proposed		(5)
		Bus. Hrs.	After Hrs.		Bus. Hrs.	After Hrs.	
1	Initial Connection Fee	\$ 27.00	\$ 40.00		\$ 27.00	\$ 40.00	
2							
3	Normal Reconnection Fee	27.00	40.00		125.00	187.50	
4							
5	Violation Reconnection fee	27.00	40.00		125.00	187.50	
6							
7	Premises Visit Fee	18.00	27.00		18.00	27.00	
8							
9	Meter Re-read	NA	NA		20.00	NA	
10							
11	Late Fee	5.00	5.00		5.00	5.00	
12							
13							

These proposed rates for reconnection and meter re-reads are based on a new contract with Pasco County Sections 2.2 and 3.2. The reconnection costs incurred will eliminate the need to install an elder valve to shut off a customer's service for non-payment.

14
15

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Water [X] Sewer []

Schedule: E-5
 Page 1 of 2

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges if applicable.

Line No.	(1) Description	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	Present Rates					
2	Connection and Reconnect Fees		\$ 343	\$ -	\$ 1,992	\$ 2,335
3	Premises Visit fees	-	-	-	546	546
4	Late Penalty Fees	-	-	-	3,476	3,476
5						
6	Total Other Charges	\$ -	\$ 343	\$ -	\$ 6,014	\$ 6,357
7						
8	Proposed Rates					
9	Connection and Reconnect Fees	\$ -	\$ 343	\$ -	\$ 1,992	\$ 2,335
10	Premises Visit fees	-	-	-	546	546
11	Late Penalty Fees	-	-	-	3,476	3,476
12						
13	Total Other Charges	\$ -	\$ 343	\$ -	\$ 6,014	\$ 6,357
14						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Water Sewer

Schedule: E-5
 Page 2 of 2

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges if applicable.

Line No.	(1) Description	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	Present Rates					
2	Connection and Reconnect Fees		\$ 2,778	\$ -	\$ 9,801	\$ 12,579
3	Premises Visit fees	-	-	-	9,055	9,055
4	Late Penalty Fees	-	-	-	32,122	32,122
5						
6	Total Other Charges	\$ -	\$ 2,778	\$ -	\$ 50,978	\$ 53,756
7						
8	Proposed Rates					
9	Connection and Reconnect Fees	\$ -	\$ 12,875	\$ -	\$ 9,801	\$ 22,676
10	Premises Visit fees	-	-	-	9,055	9,055
11	Late Penalty Fees	-	-	-	32,122	32,122
12						
13	Total Other Charges	\$ -	\$ 12,875	\$ -	\$ 50,978	\$ 63,853
14						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: E-5 [Interim]

Docket No.: 160030-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Interim Final

Preparer: Donald J. Clayton, P.E.

Water Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges if applicable.

Line No.	(1) Description	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	<u>Present Rates</u>					
2	Connect and Reconnect Fees		\$ 343	\$ -	\$ 1,992	\$ 2,286
3	Premises Visit fees	-	-	-	546	567
4	Late Penalty Fees	-	-	-	3,476	3,486
5						
6	Total Other Charges	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ -</u>	<u>\$ 6,014</u>	<u>\$ 6,319</u>
7						
8	<u>Proposed Rates</u>					
9	Connect and Reconnect Fees	\$ -	\$ 343	\$ -	\$ 1,992	\$ 2,335
10	Premises Visit fees	-	-	-	546	546
11	Late Penalty Fees	-	-	-	3,476	3,476
12						
13	Total Other Charges	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ -</u>	<u>\$ 6,014</u>	<u>\$ 6,357</u>
14						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: E-5 [Interim]

Docket No.: 160030-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Interim Final

Preparer: Donald J. Clayton, P.E.

Water Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges if applicable.

Line No.	(1) Description	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	<u>Present Rates</u>					
2	Connect and Reconnect Fees		\$ 2,778	\$ -	\$ 9,801	\$ 12,579
3	Premises Visit fees	-	-	-	9,055	9,055
4	Late Penalty Fees	-	-	-	32,122	32,122
5						
6	Total Other Charges	\$ -	\$ 2,778	\$ -	\$ 50,978	\$ 53,756
7						
8	<u>Proposed Rates</u>					
9	Connect and Reconnect Fees	\$ -	\$ 12,875	\$ -	\$ 9,801	\$ 22,676
10	Premises Visit fees	-	-	-	9,055	9,055
11	Late Penalty Fees	-	-	-	32,122	32,122
12						
13	Total Other Charges	\$ -	\$ 12,875	\$ -	\$ 50,978	\$ 63,853
14						

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-6

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Make	(3) Model	(4) Location	(5) Quantity
1	None				

Private Fire Protection Service

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-7

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1	None		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-8

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line No.	(1) Type	(2) Description
1		Ni Florida LLC does not have any agreements or contracts that have rates or conditions that differ from those on the approved tariffs with the exception of the cost of sewer reconnections and meter re-reads for sewer customers. These costs are now based on a new contract with Pasco County.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015

Schedule: E-9
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
----------	---------------------------	------------------------	---------------	--	--------------------------

1 Ni Florida LLC has not paid any state, municipal, city or county franchise taxes or fees.

Service Availability Charges Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-10

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water Sewer

Historic or Projected

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1	Ni Florida LLC is not proposing to change its service availability charges, therefore this schedule is not required.		

Service Availability Charges Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-10

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] Sewer[X]

Historic [X] or Projected []

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line	(1)	(2)	(3)
No.	Type of Charge	Present Charges	Proposed Charges
1	Ni Florida LLC is not proposing to change its service availability charges, therefore this schedule is not required.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: E-11

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water Sewer

Historic or Projected

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

1 Ni Florida LLC does not have any guaranteed revenue contracts.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015
Water Sewer
Historic or Projected

Schedule: E-11
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed then this schedule is not required.

Line	(1) For the	(2)	(3) General	(4)	(5)
No.	Year Ended	Residential	Service	Other	Total
1	Ni Florida LLC does not have any guaranteed revenue contracts.				

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: E-12

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water Sewer

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line

No.

1

Ni Florida LLC does not have any industrial customers, whose utilization exceeds an average of 350,000 GPD.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Projected Test Year Ended: N/A
 Water Sewer

Schedule: E-13
 Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Ni Florida LLC is not utilizing a projected test year, therefore, this schedule is not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Projected Test Year Ended: N/A
 Water [] Sewer[X]

Schedule: E-13
 Page 1 of 1

Preparer: Donald J. Clayton, P.E.

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption (000)	(6) Proj. Factor	(7) Project. TY Consumption (000)	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
----------	-------------------------	------------------------------	---------------------	------------------------------	------------------------------------	---------------------	--------------------------------------	----------------------	-----------------------------	------------------------	--------------------------------

1 Ni Florida LLC is not utilizing a projected test year, therefore, this schedule is not applicable.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 180030-WS
Historical Test Year Ended: December 31, 2015

Schedule: F-1
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, columns 4 and 5 may be omitted

Month/ Year	(1) Total Gallons Pumped (000s)	(2) Gallons Purchased (000s)	(3) Gallons Sold (000s)	(4) Other Uses* (000s)	(5) Unaccounted For Water (1) + (2) - (3) - (4) (000s)	(6) % Unaccounted For Water
Jan-15	-	2,286	2,016	125	145	6.35%
Feb-15	-	2,798	2,417	125	256	9.15%
Mar-15	-	2,603	2,217	125	261	10.04%
Apr-15	-	2,391	2,193	125	73	3.05%
May-15	-	1,865	1,091	125	649	34.79%
Jun-15	-	1,423	1,451	125	(153)	-10.74%
Jul-15	-	1,325	926	125	274	20.69%
Aug-15	-	1,136	907	125	104	9.11%
Sep-15	-	1,040	894	125	21	2.01%
Oct-15	-	1,099	951	125	23	2.05%
Nov-15	-	1,453	1,485	125	(157)	-10.79%
Dec-15	-	2,041	1,535	125	381	18.67%
Total	-	21,460	18,083	1,500	1,877	8.75%

* Flushing

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Historical Test Year Ended: December 31, 2015

Schedule: F-2
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year, Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows (000s)	Total Purch. Sewage Treatment (000s)
	(Name) (000s)	(Name) (000s)	(Name) (000s)	(Name) (000s)		
Jan-15					-	10,497
Feb-15					-	10,818
Mar-15					-	13,181
Apr-15					-	10,490
May-15					-	10,595
Jun-15					-	11,003
Jul-15					-	12,284
Aug-15					-	18,855
Sep-15					-	10,659
Oct-15					-	10,974
Nov-15					-	13,814
Dec-15					-	11,166
Total	-	-	-	-	-	144,336

Note: All wastewater is pumped to Pasco County for treatment and disposal.

Water Treatment Plant Data

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-3

Docket No.: 160030-WS

Page 1 of 1

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD
NOT APPLICABLE - ALL WATER PURCHASED		
1. Plant Capacity	_____	_____
The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Maximum Day	_____	_____
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	_____	_____
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: F-4

Docket No.: 160030-WS

Page 1 of 1

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
NOT APPLICABLE - ALL TREATMENT PURCHASED		
1. Plant Capacity		
The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
DEP Permitted Capacity		
2. Annual Average Daily Flow		
An average of the daily flows during the test year.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: NI Florida, LLC

Schedule: F-5

Docket No.: 160030-WS

Page 1 of 1

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful

Recap Schedules : A-5, A-9, B-13

NOT APPLICABLE - ALL WATER PURCHASED

000324

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-6

Docket No.: 160030-WS

Page 1 of 2

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules : A-6, A-10, B-14

NOT APPLICABLE - ALL TREATMENT PURCHASED

1	(A) Used and useful flow, GPD (AADF, 12 mo. ending 12/31/15)	0
2		
3	(B) Less: Excess I&I	0
4	(C) Plus: Property needed for post test year period (See F-8)	0
5	(D) Total Flows	0
6	(E) Permitted capacity	0
7	(F) Used and useful percentage	%
8	(G) Non-used and useful percentage	%

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Historical Test Year Ended: December 31, 2015

Schedule: F-6
Page 2 of 2
Preparer: Donald J. Clayton, P.E.

Line No.				Allowance @ 500 gpd/inch-dia./mile	
	Main dia. Inches	Main length Feet	Miles	gpd	gpy
1	<u>A. Infiltration allowance, excluding service laterals</u>				
2					
3					
4					
5					
6	Gravity				
7	8	133,669	25	101,264	36,961,504
8	Force				
9	3	440	3	4,500	1,642,500
10	4	21,043	4	7,971	2,909,354
11	6	38,303	7	21,763	7,943,520
12	8	4,000	1	3,030	1,106,061
13	12	3,810	1	4,330	1,580,284
14	Total	201,265	41		52,143,223
15	Estimated inflow @ 10% of flows				9,623,000
16	Allowable I&I				61,766,223
17					
18	<u>B. Calculation of Inflow & Infiltration (I&I)</u>				
19	Wastewater treated				144,336,000
20					
21					
22				Estimated	
23	Gallons billed to WW cust. (1)			Returned	
24	Residential		80,153,000	60.00%	48,091,800
25	Multi-Units		37,605,000	60.00%	22,563,000
26	Commercial		31,969,000	80.00%	25,575,200
27	Estimated flows returned		149,727,000		96,230,000
28					
29					
30					
31					
32	Estimated I&I (treated less returned)				48,106,000
33	Actual less allowable				(13,660,223)
34	Excess, if any [if positive]				-
35	Excess as percent of wastewater treated				0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015

Schedule: F-7
Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Explanation: Provide all, calculations, analyses and government requirements used to determine the used and useful percentage for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5, A-6, A-9, A-10, B-13, B14

Water Distribution System

The system is predominantly single family residential. There is one single metered RV park and 25 commercial customers. The following is the build out of the system.

Lots	Not		
	Total	Occupied	Occupied
Residential	742	717	25
RV Park	1	1	-
Commercial	26	25	1
	769	743	26

The unoccupied lots are spread throughout the system and, as such, the system should be considered 100% used and useful.

Wastewater Collection System

The service area is predominantly single family residential. As of the end of the test year there was one single metered trailer park customer and 128 commercial customers. The following is the build out of the system.

Lots	Not		
	Total	Occupied	Occupied
Residential	3,296	2,620	676
Trailer park	1	1	-
Commercial	146	128	18
	3,443	2,749	694

The unoccupied lots are spread throughout the system. As such, the system should be considered 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-8

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

No margin reserve is requested. Therefore this schedule is not required

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-9

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Water Connections			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	718	719	719	14,461,000	20,127	21,500,000	1,068	
2	2012	719	719	719	14,727,160	20,483	20,416,840	997	-6.69%
3	2013	719	721	720	13,811,240	19,182	18,531,090	966	-3.08%
4	2014	721	721	721	12,746,912	17,679	18,287,552	1,034	7.08%
5	2015	721	717	719	12,473,880	17,349	18,083,280	1,042	0.76%
6	Average Growth Through 5-Year Period (Col. 8)								-0.67%
7									

Regression Analysis per Rule 25-30.431(2)(C)

	X	Y
Constant:	1,026	1,024
X Coefficient:	(1)	1,023
R^2:	0.0031	1,022
	4	1,020
	5	1,019

Projection based on regression

Projected 5 year growth past TY (24)
Average annual Growth (5)

Projection based on averages

Projected 5 year growth past TY (35)
Average annual Growth (7)

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule: F-10

Docket No.: 160030-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	2,589	2,607	2,598	91,558,000	35,242	153,953,000	4,368	0.16%
2	2012	2,607	2,627	2,617	82,673,000	31,591	152,922,000	4,841	10.81%
3	2013	2,627	2,602	2,615	82,963,000	31,732	150,897,000	4,755	-1.76%
4	2014	2,602	2,608	2,605	79,806,000	30,636	145,532,836	4,750	-0.10%
5	2015	2,608	2,620	2,614	80,153,000	30,663	149,727,000	4,883	2.79%
6	Average Growth Through 5-Year Period (Col. 8)								2.28%

Regression Analysis per Rule 25-30.431(2)(C)

		X	Y
Constant:	4,438	1	4,532
X Coefficient:	94	2	4,626
R ² :	0.5280	3	4,720
		4	4,813
		5	4,907

Projection based on regression
 Projected 5 year growth past TY
 Average annual Growth

470
 94

Projection based on averages
 Projected 5 year growth past TY
 Average annual Growth

582
 116

**BILLING ANALYSIS
SCHEDULE E-14**

OF

NI FLORIDA, LLC
Exact Legal Name of Utility

VOLUME II

FOR THE

Test Year Ended: December 31, 2015

COMPOSITE EXHIBIT "B"

CLASS A AND B WATER AND/OR SEWER UTILITIES
 FINANCIAL, RATE AND ENGINEERING MINIMUM
 FILING REQUIREMENTS
 INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		VOLUME I
		RATE BASE
A-1	1	Schedule of Water Rate Base - Final
A-1	2	Schedule of Water Rate Base - Interim
A-2	3	Schedule of Wastewater Rate Base - Final
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Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

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Water [X] or Sewer []
 For Billing January to December
 Customer Class: Residential

Preparer: Donald J. Clayton, P.E.

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(3) x (6)] + (5)	(8) Percentage of Total
1	0	3207	3,207	0	0	5,429	0	0.00%
2	1,000	1780	4,987	1,790,000	1,790,000	3,638	5,429,000	43.66%
3	2,000	1852	6,839	3,724,000	5,514,000	1,777	9,088,000	72.92%
4	3,000	997	7,836	2,991,000	8,505,000	780	10,845,000	87.21%
5	4,000	417	8,253	1,668,000	10,173,000	383	11,625,000	93.46%
6	5,000	185	8,438	925,000	11,098,000	178	11,988,000	96.40%
7	6,000	80	8,518	480,000	11,578,000	96	12,106,000	97.83%
8	7,000	46	8,564	316,000	11,894,000	53	12,284,000	98.62%
9	8,000	26	8,590	208,000	12,102,000	27	12,317,000	98.04%
10	9,000	11	8,601	99,000	12,201,000	16	12,344,000	98.26%
11	10,000	3	8,623	30,000	12,230,000	13	12,360,000	98.36%
12	11,000	7	8,630	77,000	12,307,000	6	12,373,000	98.45%
13	12,000	0	8,630	0	12,307,000	6	12,379,000	98.54%
14	13,000	1	8,631	13,000	12,320,000	5	12,385,000	98.59%
15	14,000	0	8,631	0	12,320,000	5	12,390,000	98.63%
16	15,000	1	8,632	15,000	12,335,000	4	12,395,000	98.67%
17	16,000	0	8,632	0	12,335,000	4	12,399,000	98.70%
18	17,000	0	8,632	0	12,335,000	4	12,403,000	98.73%
19	18,000	1	8,633	18,000	12,353,000	3	12,407,000	98.77%
20	19,000	0	8,633	0	12,353,000	3	12,410,000	98.79%
21	20,000	0	8,633	0	12,353,000	3	12,413,000	98.82%
22	21,000	1	8,634	21,000	12,374,000	2	12,416,000	98.84%
23	22,000	1	8,635	22,000	12,396,000	1	12,416,000	98.86%
24	23,000	0	8,635	0	12,396,000	1	12,419,000	98.88%
25	24,000	0	8,635	0	12,396,000	1	12,420,000	98.87%
26	25,000	0	8,635	0	12,396,000	1	12,421,000	98.88%
27	26,000	0	8,635	0	12,396,000	1	12,422,000	98.89%
28	27,000	0	8,635	0	12,396,000	1	12,423,000	98.90%
29	28,000	0	8,635	0	12,396,000	1	12,424,000	98.90%
30	29,000	0	8,635	0	12,396,000	1	12,425,000	98.91%
31	30,000	0	8,635	0	12,396,000	1	12,426,000	98.92%
32	31,000	0	8,635	0	12,396,000	1	12,427,000	98.93%
33	32,000	0	8,635	0	12,396,000	1	12,428,000	98.94%
34	33,000	0	8,635	0	12,396,000	1	12,428,000	98.94%
35	34,000	0	8,635	0	12,396,000	1	12,430,000	98.95%
36	35,000	0	8,635	0	12,396,000	1	12,431,000	98.96%
37	36,000	0	8,635	0	12,396,000	1	12,432,000	98.97%
38	37,000	0	8,635	0	12,396,000	1	12,433,000	98.98%
39	38,000	0	8,635	0	12,396,000	1	12,434,000	98.98%
40	39,000	0	8,635	0	12,396,000	1	12,435,000	98.99%
41	40,000	1	8,636	40,000	12,436,000	0	12,436,000	100.00%
42	Partial Mo. Bills		-35					
43	Rounding				37,880			
44	Totals on Schedule E-2		8,801		12,473,880			
45	Note: NI Florida bills water usage to the nearest 10 gallons.							

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [X] or Sewer []
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	68	68	0	0	158	0	0.00%
2	1,000	44	102	44,000	44,000	114	158,000	16.07%
3	2,000	30	132	60,000	104,000	84	272,000	27.67%
4	3,000	20	152	60,000	164,000	64	366,000	36.22%
5	4,000	9	161	36,000	200,000	55	420,000	42.73%
6	5,000	3	164	15,000	215,000	52	475,000	48.32%
7	6,000	4	168	24,000	239,000	48	527,000	53.61%
8	7,000	3	171	21,000	260,000	45	578,000	58.49%
9	8,000	6	179	48,000	324,000	37	620,000	63.07%
10	9,000	2	181	18,000	342,000	35	667,000	66.84%
11	10,000	4	185	40,000	382,000	31	692,000	70.40%
12	11,000	6	191	66,000	448,000	25	723,000	73.55%
13	12,000	4	195	48,000	496,000	21	748,000	76.06%
14	13,000	2	197	26,000	522,000	19	766,000	78.23%
15	14,000	2	199	28,000	550,000	17	786,000	80.19%
16	15,000	0	199	0	550,000	17	805,000	81.89%
17	16,000	2	201	32,000	582,000	15	822,000	83.62%
18	17,000	1	202	17,000	599,000	14	837,000	85.16%
19	18,000	1	203	18,000	617,000	13	851,000	86.57%
20	18,000	0	203	0	617,000	13	864,000	87.89%
21	20,000	0	203	0	617,000	13	877,000	89.22%
22	21,000	1	204	21,000	638,000	12	890,000	90.54%
23	22,000	0	204	0	638,000	12	902,000	91.76%
24	23,000	2	206	46,000	684,000	10	914,000	92.96%
25	24,000	2	208	48,000	732,000	8	924,000	94.00%
26	25,000	0	208	0	732,000	8	932,000	94.81%
27	25,000	1	208	25,000	758,000	7	940,000	95.63%
28	27,000	0	209	0	758,000	7	947,000	96.34%
29	28,000	0	209	0	758,000	7	954,000	97.05%
30	29,000	1	210	29,000	787,000	6	961,000	97.76%
31	30,000	2	212	60,000	847,000	4	967,000	98.37%
32	31,000	0	212	0	847,000	4	971,000	98.76%
33	32,000	0	212	0	847,000	4	975,000	99.19%
34	33,000	2	214	66,000	913,000	2	979,000	99.59%
35	34,000	1	215	34,000	947,000	1	981,000	99.80%
36	35,000	0	215	0	947,000	1	982,000	99.90%
37	35,000	1	216	36,000	983,000	0	983,000	100.00%
38	Total Rounding					1,850		
39	Totals on Schedule E-2	216			984,850			
40	Note: NI Florida bills water usage to the nearest 10 gallons.							

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [X] or Sewer []
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) X (5) + (6)	(8) Percentage of Total
1	0	2	2	0	0	10	0	0.00%
2	1,000	0	2	0	0	10	10,000	3.16%
3	2,000	0	2	0	0	10	20,000	6.31%
4	3,000	0	2	0	0	10	30,000	9.46%
5	4,000	0	2	0	0	10	40,000	12.62%
6	5,000	1	3	5,000	5,000	9	50,000	15.77%
7	6,000	0	3	0	5,000	9	59,000	18.61%
8	7,000	0	3	0	5,000	9	68,000	21.45%
9	8,000	0	3	0	5,000	9	77,000	24.29%
10	9,000	0	3	0	5,000	9	86,000	27.13%
11	10,000	0	3	0	5,000	9	95,000	29.97%
12	11,000	0	3	0	5,000	9	104,000	32.81%
13	12,000	0	3	0	5,000	9	113,000	35.65%
14	13,000	0	3	0	5,000	9	122,000	38.49%
15	14,000	0	3	0	5,000	9	131,000	41.32%
16	15,000	0	3	0	5,000	9	140,000	44.16%
17	16,000	0	3	0	5,000	9	149,000	47.00%
18	17,000	0	3	0	5,000	9	158,000	49.84%
19	18,000	0	3	0	5,000	9	167,000	52.68%
20	19,000	1	4	19,000	24,000	8	176,000	55.52%
21	20,000	0	4	0	24,000	8	184,000	58.04%
22	21,000	0	4	0	24,000	8	192,000	60.57%
23	22,000	0	4	0	24,000	8	200,000	63.09%
24	23,000	1	5	23,000	47,000	7	208,000	65.62%
25	24,000	0	5	0	47,000	7	215,000	67.82%
26	25,000	0	5	0	47,000	7	222,000	70.03%
27	26,000	0	5	0	47,000	7	229,000	72.24%
28	27,000	0	5	0	47,000	7	236,000	74.45%
29	28,000	1	6	28,000	75,000	6	243,000	76.89%
30	29,000	0	6	0	75,000	6	249,000	78.55%
31	30,000	0	6	0	75,000	6	255,000	80.44%
32	31,000	0	6	0	75,000	6	261,000	82.33%
33	32,000	0	6	0	75,000	6	267,000	84.23%
34	33,000	1	7	33,000	108,000	5	273,000	86.12%
35	34,000	0	7	0	108,000	5	278,000	87.70%
36	35,000	0	7	0	108,000	5	283,000	89.27%
37	36,000	2	9	72,000	180,000	3	288,000	90.85%
38	37,000	0	9	0	180,000	3	291,000	91.89%
39	38,000	1	10	38,000	218,000	2	294,000	92.74%
40	39,000	0	10	0	218,000	2	296,000	93.38%
41	40,000	0	10	0	218,000	2	298,000	94.01%
42	41,000	0	10	0	218,000	2	300,000	94.64%
43	42,000	0	10	0	218,000	2	302,000	95.27%
44	43,000	1	11	43,000	261,000	1	304,000	95.90%
45	44,000	0	11	0	261,000	1	305,000	96.21%
46	45,000	0	11	0	261,000	1	306,000	96.53%
47	46,000	0	11	0	261,000	1	307,000	96.85%
48	47,000	0	11	0	261,000	1	308,000	97.16%
49	48,000	0	11	0	261,000	1	309,000	97.48%
50	49,000	0	11	0	261,000	1	310,000	97.79%
51	50,000	0	11	0	261,000	1	311,000	98.11%
52	51,000	0	11	0	261,000	1	312,000	98.42%
53	52,000	0	11	0	261,000	1	313,000	98.74%
54	53,000	0	11	0	261,000	1	314,000	99.05%
55	54,000	0	11	0	261,000	1	315,000	99.37%
56	55,000	0	11	0	261,000	1	316,000	99.68%
57	56,000	1	12	56,000	317,000	0	317,000	100.00%
58	Total Rounding				480			
59	Total on Schedule E-1	12			317,480			
60	Note: NI Florida bills water usage to the nearest 16 gallons.							

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	0	10	10	0	0	62	0	0.00%
2	1,000	2	12	2,000	2,000	60	82,000	2.23%
3	2,000	0	12	0	2,000	60	122,000	4.40%
4	3,000	1	13	3,000	5,000	59	182,000	6.56%
5	4,000	3	16	12,000	17,000	56	241,000	8.66%
6	5,000	1	17	5,000	22,000	55	297,000	10.70%
7	6,000	2	19	12,000	34,000	53	352,000	12.68%
8	7,000	1	20	7,000	41,000	52	405,000	14.59%
9	8,000	0	20	0	41,000	52	457,000	16.47%
10	9,000	2	22	18,000	59,000	50	506,000	18.34%
11	10,000	3	25	30,000	89,000	47	559,000	20.14%
12	11,000	1	26	11,000	100,000	46	606,000	21.84%
13	12,000	0	26	0	100,000	46	652,000	23.50%
14	13,000	2	28	26,000	126,000	44	698,000	25.15%
15	14,000	0	28	0	126,000	44	742,000	26.74%
16	15,000	0	28	0	126,000	44	786,000	28.32%
17	16,000	1	29	16,000	142,000	43	830,000	29.91%
18	17,000	3	32	51,000	193,000	40	873,000	31.49%
19	18,000	1	33	18,000	211,000	39	913,000	32.90%
20	19,000	1	34	19,000	230,000	38	952,000	34.31%
21	20,000	2	36	40,000	270,000	36	990,000	35.68%
22	21,000	5	41	105,000	375,000	31	1,028,000	36.97%
23	22,000	1	42	22,000	397,000	30	1,067,000	38.09%
24	23,000	2	44	46,000	443,000	28	1,087,000	39.17%
25	24,000	2	46	48,000	491,000	26	1,115,000	40.18%
26	25,000	2	48	50,000	541,000	24	1,141,000	41.12%
27	26,000	1	49	26,000	567,000	23	1,166,000	41.98%
28	27,000	0	49	0	567,000	23	1,186,000	42.81%
29	28,000	0	49	0	567,000	23	1,211,000	43.64%
30	29,000	0	49	0	567,000	23	1,234,000	44.47%
31	30,000	0	49	0	567,000	23	1,257,000	45.30%
32	31,000	3	52	93,000	660,000	20	1,280,000	46.13%
33	32,000	0	52	0	660,000	20	1,300,000	46.85%
34	33,000	0	52	0	660,000	20	1,320,000	47.57%
35	34,000	0	52	0	660,000	20	1,340,000	48.29%
36	35,000	0	52	0	660,000	20	1,360,000	49.01%
37	36,000	0	52	0	660,000	20	1,380,000	49.73%
38	37,000	0	52	0	660,000	20	1,400,000	50.45%
39	38,000	0	52	0	660,000	20	1,420,000	51.17%
40	39,000	0	52	0	660,000	20	1,440,000	51.89%
41	40,000	1	53	40,000	700,000	19	1,460,000	52.61%
42	41,000	1	54	41,000	741,000	18	1,478,000	53.30%
43	42,000	0	54	0	741,000	18	1,497,000	53.95%
44	43,000	0	54	0	741,000	18	1,515,000	54.59%
45	44,000	0	54	0	741,000	18	1,533,000	55.24%
46	45,000	1	55	45,000	786,000	17	1,551,000	55.89%
47	46,000	0	55	0	786,000	17	1,568,000	56.60%
48	47,000	2	57	94,000	880,000	15	1,585,000	57.12%
49	48,000	0	57	0	880,000	15	1,600,000	57.68%
50	49,000	0	57	0	880,000	15	1,615,000	58.20%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC

Schedule E-14

Docket No.: 160030-WS

Page 5 of 170

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing January to December

Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
51	50,000	0	57	0	880,000	15	1,830,000	68.74%
52	51,000	1	58	51,000	931,000	14	1,845,000	59.28%
53	52,000	0	58	0	931,000	14	1,859,000	58.78%
54	53,000	0	58	0	931,000	14	1,873,000	60.29%
55	54,000	0	58	0	931,000	14	1,887,000	60.79%
56	55,000	0	58	0	931,000	14	1,701,000	61.30%
57	56,000	0	58	0	931,000	14	1,715,000	61.80%
58	57,000	1	59	57,000	988,000	13	1,729,000	62.31%
59	58,000	0	59	0	988,000	13	1,742,000	62.77%
60	59,000	0	59	0	988,000	13	1,756,000	63.24%
61	60,000	0	59	0	988,000	13	1,768,000	63.71%
62	61,000	0	59	0	988,000	13	1,781,000	64.18%
63	62,000	0	59	0	988,000	13	1,794,000	64.65%
64	63,000	0	59	0	988,000	13	1,807,000	65.12%
65	64,000	0	59	0	988,000	13	1,820,000	65.59%
66	65,000	0	59	0	988,000	13	1,833,000	66.05%
67	66,000	0	59	0	988,000	13	1,846,000	66.52%
68	67,000	0	59	0	988,000	13	1,859,000	66.99%
69	68,000	0	59	0	988,000	13	1,872,000	67.46%
70	69,000	0	59	0	988,000	13	1,885,000	67.93%
71	70,000	0	59	0	988,000	13	1,898,000	68.40%
72	71,000	0	59	0	988,000	13	1,911,000	68.88%
73	72,000	0	59	0	988,000	13	1,924,000	69.35%
74	73,000	0	59	0	988,000	13	1,937,000	69.80%
75	74,000	0	59	0	988,000	13	1,950,000	70.27%
76	75,000	0	59	0	988,000	13	1,963,000	70.74%
77	76,000	0	59	0	988,000	13	1,976,000	71.21%
78	77,000	0	59	0	988,000	13	1,989,000	71.68%
79	78,000	0	59	0	988,000	13	2,002,000	72.14%
80	79,000	0	59	0	988,000	13	2,015,000	72.61%
81	80,000	0	59	0	988,000	13	2,028,000	73.08%
82	81,000	0	59	0	988,000	13	2,041,000	73.55%
83	82,000	0	59	0	988,000	13	2,054,000	74.02%
84	83,000	0	59	0	988,000	13	2,067,000	74.49%
85	84,000	0	59	0	988,000	13	2,080,000	74.95%
86	85,000	0	59	0	988,000	13	2,093,000	75.42%
87	86,000	0	59	0	988,000	13	2,106,000	75.89%
88	87,000	0	59	0	988,000	13	2,119,000	76.36%
89	88,000	0	59	0	988,000	13	2,132,000	76.83%
90	89,000	0	59	0	988,000	13	2,145,000	77.30%
91	90,000	0	59	0	988,000	13	2,158,000	77.77%
92	91,000	0	59	0	988,000	13	2,171,000	78.23%
93	92,000	0	59	0	988,000	13	2,184,000	78.70%
94	93,000	0	59	0	988,000	13	2,197,000	79.17%
95	94,000	0	59	0	988,000	13	2,210,000	79.64%
96	95,000	0	59	0	988,000	13	2,223,000	80.11%
97	96,000	0	59	0	988,000	13	2,236,000	80.58%
98	97,000	0	59	0	988,000	13	2,249,000	81.05%
99	98,000	0	59	0	988,000	13	2,262,000	81.51%
100	99,000	0	59	0	988,000	13	2,275,000	81.98%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 160030-WS

Page 6 of 170

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Meter Size: 1 1/2"

Customer Class: General Service

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
101	100,000	0	59	0	988,000	13	2,288,000	82.45%
102	101,000	0	59	0	988,000	13	2,301,000	82.92%
103	102,000	0	59	0	988,000	13	2,314,000	83.39%
104	103,000	0	59	0	988,000	13	2,327,000	83.86%
105	104,000	1	60	104,000	1,092,000	12	2,340,000	84.32%
106	105,000	0	60	0	1,092,000	12	2,352,000	84.78%
107	106,000	0	60	0	1,092,000	12	2,364,000	85.19%
108	107,000	0	60	0	1,092,000	12	2,376,000	85.62%
109	108,000	0	60	0	1,092,000	12	2,388,000	86.05%
110	109,000	0	60	0	1,092,000	12	2,400,000	86.49%
111	110,000	0	60	0	1,092,000	12	2,412,000	86.92%
112	111,000	0	60	0	1,092,000	12	2,424,000	87.35%
113	112,000	0	60	0	1,092,000	12	2,436,000	87.78%
114	113,000	0	60	0	1,092,000	12	2,448,000	88.22%
115	114,000	1	61	114,000	1,206,000	11	2,460,000	88.65%
116	115,000	0	61	0	1,206,000	11	2,471,000	89.05%
117	116,000	0	61	0	1,206,000	11	2,482,000	89.44%
118	117,000	1	62	117,000	1,323,000	10	2,493,000	89.84%
119	118,000	0	62	0	1,323,000	10	2,503,000	90.20%
120	119,000	0	62	0	1,323,000	10	2,513,000	90.56%
121	120,000	1	63	120,000	1,443,000	9	2,523,000	90.92%
122	121,000	0	63	0	1,443,000	9	2,532,000	91.24%
123	122,000	0	63	0	1,443,000	9	2,541,000	91.57%
124	123,000	0	63	0	1,443,000	9	2,550,000	91.89%
125	124,000	0	63	0	1,443,000	9	2,559,000	92.22%
126	125,000	0	63	0	1,443,000	9	2,568,000	92.54%
127	126,000	0	63	0	1,443,000	9	2,577,000	92.86%
128	127,000	0	63	0	1,443,000	9	2,586,000	93.19%
129	128,000	2	65	256,000	1,699,000	7	2,595,000	93.51%
130	129,000	0	65	0	1,699,000	7	2,602,000	93.77%
131	130,000	0	65	0	1,699,000	7	2,609,000	94.02%
132	131,000	0	65	0	1,699,000	7	2,616,000	94.27%
133	132,000	0	65	0	1,699,000	7	2,623,000	94.52%
134	133,000	0	65	0	1,699,000	7	2,630,000	94.77%
135	134,000	0	65	0	1,699,000	7	2,637,000	95.03%
136	135,000	1	66	135,000	1,834,000	6	2,644,000	95.28%
137	136,000	1	67	136,000	1,970,000	5	2,650,000	95.50%
138	137,000	0	67	0	1,970,000	5	2,655,000	95.68%
139	138,000	0	67	0	1,970,000	5	2,660,000	95.86%
140	139,000	0	67	0	1,970,000	5	2,665,000	96.04%
141	140,000	0	67	0	1,970,000	5	2,670,000	96.22%
142	141,000	1	68	141,000	2,111,000	4	2,675,000	96.40%
143	142,000	0	68	0	2,111,000	4	2,679,000	96.54%
144	143,000	0	68	0	2,111,000	4	2,683,000	96.68%
145	144,000	0	68	0	2,111,000	4	2,687,000	96.83%
146	145,000	0	68	0	2,111,000	4	2,691,000	96.97%
147	146,000	0	68	0	2,111,000	4	2,695,000	97.12%
148	147,000	1	69	147,000	2,258,000	3	2,699,000	97.26%
149	148,000	0	69	0	2,258,000	3	2,702,000	97.37%
150	149,000	0	69	0	2,258,000	3	2,705,000	97.48%
151	150,000	0	69	0	2,258,000	3	2,708,000	97.59%
152	151,000	0	69	0	2,258,000	3	2,711,000	97.69%
153	152,000	0	69	0	2,258,000	3	2,714,000	97.80%
154	153,000	0	69	0	2,258,000	3	2,717,000	97.91%
155	154,000	0	69	0	2,258,000	3	2,720,000	98.02%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 7 of 176

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	165,000	0	69	0	2,268,000	3	2,723,000	98.13%
2	158,000	0	69	0	2,258,000	3	2,726,000	98.23%
3	157,000	0	69	0	2,258,000	3	2,729,000	98.34%
4	158,000	2	71	316,000	2,574,000	1	2,732,000	98.46%
5	159,000	0	71	0	2,574,000	1	2,733,000	98.49%
6	160,000	0	71	0	2,574,000	1	2,734,000	98.62%
7	161,000	0	71	0	2,574,000	1	2,735,000	98.56%
8	162,000	0	71	0	2,574,000	1	2,736,000	98.59%
9	163,000	0	71	0	2,574,000	1	2,737,000	98.63%
10	164,000	0	71	0	2,574,000	1	2,738,000	98.67%
11	165,000	0	71	0	2,574,000	1	2,739,000	98.70%
12	166,000	0	71	0	2,574,000	1	2,740,000	98.74%
13	167,000	0	71	0	2,574,000	1	2,741,000	98.77%
14	168,000	0	71	0	2,574,000	1	2,742,000	98.81%
15	169,000	0	71	0	2,574,000	1	2,743,000	98.85%
16	170,000	0	71	0	2,574,000	1	2,744,000	98.89%
17	171,000	0	71	0	2,574,000	1	2,745,000	98.92%
18	172,000	0	71	0	2,574,000	1	2,746,000	98.96%
19	173,000	0	71	0	2,574,000	1	2,747,000	98.99%
20	174,000	0	71	0	2,574,000	1	2,748,000	99.03%
21	175,000	0	71	0	2,574,000	1	2,749,000	99.06%
22	176,000	0	71	0	2,574,000	1	2,750,000	99.10%
23	177,000	0	71	0	2,574,000	1	2,751,000	99.14%
24	178,000	0	71	0	2,574,000	1	2,752,000	99.17%
25	179,000	0	71	0	2,574,000	1	2,753,000	99.21%
26	180,000	0	71	0	2,574,000	1	2,754,000	99.24%
27	181,000	0	71	0	2,574,000	1	2,755,000	99.28%
28	182,000	0	71	0	2,574,000	1	2,756,000	99.32%
29	183,000	0	71	0	2,574,000	1	2,757,000	99.36%
30	184,000	0	71	0	2,574,000	1	2,758,000	99.39%
31	185,000	0	71	0	2,574,000	1	2,759,000	99.42%
32	186,000	0	71	0	2,574,000	1	2,760,000	99.46%
33	187,000	0	71	0	2,574,000	1	2,761,000	99.50%
34	188,000	0	71	0	2,574,000	1	2,762,000	99.53%
35	189,000	0	71	0	2,574,000	1	2,763,000	99.57%
36	190,000	0	71	0	2,574,000	1	2,764,000	99.60%
37	191,000	0	71	0	2,574,000	1	2,765,000	99.64%
38	192,000	0	71	0	2,574,000	1	2,766,000	99.68%
39	193,000	0	71	0	2,574,000	1	2,767,000	99.71%
40	194,000	0	71	0	2,574,000	1	2,768,000	99.75%
41	195,000	0	71	0	2,574,000	1	2,769,000	99.78%
42	196,000	0	71	0	2,574,000	1	2,770,000	99.82%
43	197,000	0	71	0	2,574,000	1	2,771,000	99.86%
44	198,000	0	71	0	2,574,000	1	2,772,000	99.89%
45	199,000	0	71	0	2,574,000	1	2,773,000	99.93%
46	200,000	0	71	0	2,574,000	1	2,774,000	99.96%
47	201,000	1	72	201,000	2,775,000	0	2,775,000	100.00%
48	Total Rounding				(4,818)			
49	Totals on Schedule E-2	72			2,776,182			
50	Note: NI Florida bills water usage to the nearest 10 gallons.							

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180036-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [X] or Sewer []
 For Billing January to December
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) X (6) + (5)	(8) Percentage of Total
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.78%
3	2,000	0	0	0	0	12	24,000	1.56%
4	3,000	0	0	0	0	12	36,000	2.34%
5	4,000	0	0	0	0	12	48,000	3.13%
6	5,000	0	0	0	0	12	60,000	3.81%
7	6,000	0	0	0	0	12	72,000	4.60%
8	7,000	0	0	0	0	12	84,000	5.47%
9	8,000	0	0	0	0	12	96,000	6.25%
10	9,000	0	0	0	0	12	108,000	7.03%
11	10,000	0	0	0	0	12	120,000	7.81%
12	11,000	0	0	0	0	12	132,000	8.59%
13	12,000	0	0	0	0	12	144,000	9.38%
14	13,000	0	0	0	0	12	156,000	10.16%
15	14,000	0	0	0	0	12	168,000	10.94%
16	15,000	0	0	0	0	12	180,000	11.72%
17	16,000	0	0	0	0	12	192,000	12.50%
18	17,000	0	0	0	0	12	204,000	13.28%
19	18,000	1	1	18,000	18,000	11	216,000	14.06%
20	18,000	0	1	0	18,000	11	227,000	14.78%
21	20,000	0	1	0	18,000	11	238,000	15.49%
22	21,000	0	1	0	18,000	11	249,000	16.21%
23	22,000	0	1	0	18,000	11	260,000	16.93%
24	23,000	1	2	23,000	41,000	10	271,000	17.64%
25	24,000	0	2	0	41,000	10	281,000	18.29%
26	25,000	1	3	25,000	66,000	8	291,000	18.95%
27	26,000	1	4	26,000	92,000	8	300,000	19.53%
28	27,000	0	4	0	92,000	8	308,000	20.05%
29	28,000	0	4	0	92,000	8	316,000	20.57%
30	28,000	0	4	0	92,000	8	324,000	21.09%
31	30,000	0	4	0	92,000	8	332,000	21.61%
32	31,000	0	4	0	92,000	8	340,000	22.14%
33	32,000	0	4	0	92,000	8	348,000	22.66%
34	33,000	0	4	0	92,000	8	356,000	23.18%
35	34,000	0	4	0	92,000	8	364,000	23.70%
36	35,000	1	5	35,000	127,000	7	372,000	24.22%
37	36,000	0	5	0	127,000	7	379,000	24.67%
38	37,000	0	5	0	127,000	7	386,000	25.13%
39	38,000	0	5	0	127,000	7	393,000	25.59%
40	38,000	0	5	0	127,000	7	400,000	26.04%
41	40,000	0	5	0	127,000	7	407,000	26.50%
42	41,000	0	5	0	127,000	7	414,000	26.95%
43	42,000	0	5	0	127,000	7	421,000	27.41%
44	43,000	0	5	0	127,000	7	428,000	27.86%
45	44,000	0	5	0	127,000	7	435,000	28.32%
46	45,000	0	5	0	127,000	7	442,000	28.78%
47	46,000	0	5	0	127,000	7	449,000	29.23%
48	47,000	0	5	0	127,000	7	456,000	29.69%
49	48,000	0	5	0	127,000	7	463,000	30.14%
50	49,000	1	6	49,000	176,000	6	470,000	30.60%
51	50,000	0	6	0	176,000	6	476,000	30.99%
52	51,000	0	6	0	176,000	6	482,000	31.38%
53	52,000	0	6	0	176,000	6	488,000	31.77%
54	53,000	0	6	0	176,000	6	494,000	32.16%
55	54,000	0	6	0	176,000	6	500,000	32.55%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 9 of 179

Water [X] or Sewer []
 For Billing January to December
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	55,000	0	6	0	176,000	6	506,000	32.94%
2	56,000	0	6	0	176,000	6	512,000	33.33%
3	57,000	0	6	0	176,000	6	518,000	33.72%
4	58,000	0	6	0	176,000	6	524,000	34.11%
5	59,000	0	6	0	176,000	6	530,000	34.51%
6	60,000	0	6	0	176,000	6	536,000	34.90%
7	61,000	0	6	0	176,000	6	542,000	35.29%
8	62,000	0	6	0	176,000	6	548,000	35.68%
9	63,000	0	6	0	176,000	6	554,000	36.07%
10	64,000	0	6	0	176,000	6	560,000	36.46%
11	65,000	0	6	0	176,000	6	566,000	36.85%
12	66,000	0	6	0	176,000	6	572,000	37.24%
13	67,000	0	6	0	176,000	6	578,000	37.63%
14	68,000	0	6	0	176,000	6	584,000	38.02%
15	69,000	0	6	0	176,000	6	590,000	38.41%
16	70,000	0	6	0	176,000	6	596,000	38.80%
17	71,000	0	6	0	176,000	6	602,000	39.19%
18	72,000	0	6	0	176,000	6	608,000	39.58%
19	73,000	0	6	0	176,000	6	614,000	39.97%
20	74,000	0	6	0	176,000	6	620,000	40.36%
21	75,000	0	6	0	176,000	6	626,000	40.75%
22	76,000	0	6	0	176,000	6	632,000	41.15%
23	77,000	0	6	0	176,000	6	638,000	41.54%
24	78,000	0	6	0	176,000	6	644,000	41.93%
25	79,000	0	6	0	176,000	6	650,000	42.32%
26	80,000	0	6	0	176,000	6	656,000	42.71%
27	81,000	0	6	0	176,000	6	662,000	43.10%
28	82,000	0	6	0	176,000	6	668,000	43.49%
29	83,000	0	6	0	176,000	6	674,000	43.88%
30	84,000	0	6	0	176,000	6	680,000	44.27%
31	85,000	1	7	85,000	261,000	5	686,000	44.66%
32	86,000	0	7	0	261,000	5	691,000	44.99%
33	87,000	0	7	0	261,000	5	696,000	45.31%
34	88,000	0	7	0	261,000	5	701,000	45.64%
35	89,000	0	7	0	261,000	5	706,000	45.96%
36	90,000	0	7	0	261,000	5	711,000	46.29%
37	91,000	0	7	0	261,000	5	716,000	46.61%
38	92,000	0	7	0	261,000	5	721,000	46.94%
39	93,000	0	7	0	261,000	5	726,000	47.27%
40	94,000	0	7	0	261,000	5	731,000	47.59%
41	95,000	0	7	0	261,000	5	736,000	47.92%
42	96,000	0	7	0	261,000	5	741,000	48.24%
43	97,000	0	7	0	261,000	5	746,000	48.57%
44	98,000	0	7	0	261,000	5	751,000	48.89%
45	99,000	0	7	0	261,000	5	756,000	49.22%
46	100,000	0	7	0	261,000	5	761,000	49.54%
47	101,000	0	7	0	261,000	5	766,000	49.87%
48	102,000	0	7	0	261,000	5	771,000	50.20%
49	103,000	0	7	0	261,000	5	776,000	50.52%
50	104,000	0	7	0	261,000	5	781,000	50.85%
51	105,000	0	7	0	261,000	5	786,000	51.17%
52	106,000	0	7	0	261,000	5	791,000	51.50%
53	107,000	0	7	0	261,000	5	796,000	51.82%
54	108,000	0	7	0	261,000	5	801,000	52.15%
55	109,000	0	7	0	261,000	5	806,000	52.47%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WRS
 Historical Test Year Ended: December 31, 2016

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Water or Sewer
 For Billing January to December
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total	
1	110,000	0	7	0	261,000	5	811,000	62.80%	
2	111,000	0	7	0	261,000	5	816,000	63.13%	
3	112,000	0	7	0	261,000	5	821,000	63.45%	
4	113,000	0	7	0	261,000	5	826,000	63.78%	
5	114,000	0	7	0	261,000	5	831,000	64.10%	
6	115,000	0	7	0	261,000	5	836,000	64.43%	
7	116,000	0	7	0	261,000	5	841,000	64.75%	
8	117,000	1	8	117,000	378,000	4	846,000	65.08%	
9	118,000	0	8	0	378,000	4	850,000	65.34%	
10	118,000	0	8	0	378,000	4	854,000	65.60%	
11	120,000	0	8	0	378,000	4	858,000	65.86%	
12	121,000	0	8	0	378,000	4	862,000	66.12%	
13	122,000	0	8	0	378,000	4	866,000	66.38%	
14	123,000	0	8	0	378,000	4	870,000	66.64%	
15	124,000	0	8	0	378,000	4	874,000	66.90%	
16	125,000	0	8	0	378,000	4	878,000	67.16%	
17	126,000	0	8	0	378,000	4	882,000	67.42%	
18	127,000	0	8	0	378,000	4	886,000	67.68%	
19	128,000	0	8	0	378,000	4	890,000	67.94%	
20	129,000	0	8	0	378,000	4	894,000	68.20%	
21	130,000	0	8	0	378,000	4	898,000	68.46%	
22	131,000	0	8	0	378,000	4	902,000	68.72%	
23	132,000	0	8	0	378,000	4	906,000	68.98%	
24	133,000	0	8	0	378,000	4	910,000	69.24%	
25	134,000	0	8	0	378,000	4	914,000	69.51%	
26	135,000	0	8	0	378,000	4	918,000	69.77%	
27	136,000	0	8	0	378,000	4	922,000	70.03%	
28	137,000	0	8	0	378,000	4	926,000	70.29%	
29	138,000	0	8	0	378,000	4	930,000	70.55%	
30	139,000	0	8	0	378,000	4	934,000	70.81%	
31	140,000	0	8	0	378,000	4	938,000	71.07%	
32	141,000	0	8	0	378,000	4	942,000	71.33%	
33	142,000	0	8	0	378,000	4	946,000	71.59%	
34	143,000	0	8	0	378,000	4	950,000	71.85%	
35	144,000	0	8	0	378,000	4	954,000	72.11%	
36	145,000	0	8	0	378,000	4	958,000	72.37%	
37	146,000	0	8	0	378,000	4	962,000	72.63%	
38	147,000	0	8	0	378,000	4	966,000	72.89%	
39	148,000	0	8	0	378,000	4	970,000	73.15%	
40	149,000	0	8	0	378,000	4	974,000	73.41%	
41	150,000	0	8	0	378,000	4	978,000	73.67%	
42	151,000	0	8	0	378,000	4	982,000	73.93%	
43	152,000	0	8	0	378,000	4	986,000	74.19%	
44	153,000	0	8	0	378,000	4	990,000	74.45%	
45	154,000	0	8	0	378,000	4	994,000	74.71%	
46	155,000	0	8	0	378,000	4	998,000	74.97%	
47	156,000	0	8	0	378,000	4	1,002,000	75.23%	
48	157,000	0	8	0	378,000	4	1,006,000	75.49%	
49	158,000	0	8	0	378,000	4	1,010,000	75.75%	
50	159,000	0	8	0	378,000	4	1,014,000	76.02%	
51	160,000	0	8	0	378,000	4	1,018,000	76.28%	
52	161,000	0	8	0	378,000	4	1,022,000	76.54%	
53	162,000	0	8	0	378,000	4	1,026,000	76.80%	
54	163,000	0	8	0	378,000	4	1,030,000	77.06%	
55	164,000	0	8	0	378,000	4	1,034,000	77.32%	

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	165,000	0	8	0	378,000	4	1,038,000	67.56%
2	166,000	0	8	0	378,000	4	1,042,000	67.64%
3	167,000	0	8	0	378,000	4	1,046,000	68.10%
4	168,000	0	8	0	378,000	4	1,050,000	68.36%
5	169,000	0	8	0	378,000	4	1,054,000	68.62%
6	170,000	0	8	0	378,000	4	1,058,000	68.86%
7	171,000	0	8	0	378,000	4	1,062,000	69.14%
8	172,000	0	8	0	378,000	4	1,066,000	69.40%
9	173,000	0	8	0	378,000	4	1,070,000	69.66%
10	174,000	0	8	0	378,000	4	1,074,000	69.92%
11	175,000	0	8	0	378,000	4	1,078,000	70.18%
12	176,000	0	8	0	378,000	4	1,082,000	70.44%
13	177,000	0	8	0	378,000	4	1,086,000	70.70%
14	178,000	0	8	0	378,000	4	1,090,000	70.96%
15	179,000	0	8	0	378,000	4	1,094,000	71.22%
16	180,000	0	8	0	378,000	4	1,098,000	71.48%
17	181,000	0	8	0	378,000	4	1,102,000	71.74%
18	182,000	0	8	0	378,000	4	1,106,000	72.01%
19	183,000	0	8	0	378,000	4	1,110,000	72.27%
20	184,000	0	8	0	378,000	4	1,114,000	72.53%
21	185,000	0	8	0	378,000	4	1,118,000	72.79%
22	186,000	0	8	0	378,000	4	1,122,000	73.05%
23	187,000	0	8	0	378,000	4	1,126,000	73.31%
24	188,000	0	8	0	378,000	4	1,130,000	73.57%
25	189,000	0	8	0	378,000	4	1,134,000	73.83%
26	190,000	0	8	0	378,000	4	1,138,000	74.09%
27	191,000	0	8	0	378,000	4	1,142,000	74.35%
28	192,000	0	8	0	378,000	4	1,146,000	74.61%
29	193,000	0	8	0	378,000	4	1,150,000	74.87%
30	194,000	0	8	0	378,000	4	1,154,000	75.13%
31	195,000	0	8	0	378,000	4	1,158,000	75.39%
32	196,000	0	8	0	378,000	4	1,162,000	75.65%
33	197,000	0	8	0	378,000	4	1,166,000	75.91%
34	198,000	0	8	0	378,000	4	1,170,000	76.17%
35	199,000	0	8	0	378,000	4	1,174,000	76.43%
36	200,000	0	8	0	378,000	4	1,178,000	76.69%
37	201,000	0	8	0	378,000	4	1,182,000	76.95%
38	202,000	0	8	0	378,000	4	1,186,000	77.21%
39	203,000	0	8	0	378,000	4	1,190,000	77.47%
40	204,000	0	8	0	378,000	4	1,194,000	77.73%
41	205,000	0	8	0	378,000	4	1,198,000	77.99%
42	206,000	0	8	0	378,000	4	1,202,000	78.25%
43	207,000	1	9	207,000	585,000	3	1,206,000	78.52%
44	208,000	0	9	0	585,000	3	1,209,000	78.71%
45	209,000	0	9	0	585,000	3	1,212,000	78.91%
46	210,000	0	9	0	585,000	3	1,215,000	79.10%
47	211,000	0	9	0	585,000	3	1,218,000	79.30%
48	212,000	0	9	0	585,000	3	1,221,000	79.49%
49	213,000	0	9	0	585,000	3	1,224,000	79.69%
50	214,000	0	9	0	585,000	3	1,227,000	79.86%
51	215,000	0	9	0	585,000	3	1,230,000	80.08%
52	216,000	0	9	0	585,000	3	1,233,000	80.27%
53	217,000	0	9	0	585,000	3	1,236,000	80.47%
54	218,000	0	9	0	585,000	3	1,239,000	80.66%
55	219,000	0	9	0	585,000	3	1,242,000	80.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [X] or Sewer []
 For Billing January to December
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	220,000	0	9	0	585,000	3	1,245,000	81.05%
2	221,000	0	9	0	585,000	3	1,248,000	81.25%
3	222,000	0	9	0	585,000	3	1,251,000	81.45%
4	223,000	0	9	0	585,000	3	1,254,000	81.64%
5	224,000	0	9	0	585,000	3	1,257,000	81.84%
6	225,000	0	9	0	585,000	3	1,260,000	82.03%
7	226,000	0	9	0	585,000	3	1,263,000	82.23%
8	227,000	0	9	0	585,000	3	1,266,000	82.42%
9	228,000	0	9	0	585,000	3	1,269,000	82.62%
10	229,000	0	9	0	585,000	3	1,272,000	82.81%
11	230,000	0	9	0	585,000	3	1,275,000	83.01%
12	231,000	0	9	0	585,000	3	1,278,000	83.20%
13	232,000	0	9	0	585,000	3	1,281,000	83.40%
14	233,000	0	9	0	585,000	3	1,284,000	83.59%
15	234,000	0	9	0	585,000	3	1,287,000	83.79%
16	235,000	1	10	235,000	820,000	2	1,290,000	83.98%
17	236,000	0	10	0	820,000	2	1,292,000	84.11%
18	237,000	0	10	0	820,000	2	1,294,000	84.24%
19	238,000	0	10	0	820,000	2	1,296,000	84.38%
20	239,000	0	10	0	820,000	2	1,298,000	84.51%
21	240,000	0	10	0	820,000	2	1,300,000	84.64%
22	241,000	0	10	0	820,000	2	1,302,000	84.77%
23	242,000	0	10	0	820,000	2	1,304,000	84.90%
24	243,000	0	10	0	820,000	2	1,306,000	85.03%
25	244,000	0	10	0	820,000	2	1,308,000	85.16%
26	245,000	0	10	0	820,000	2	1,310,000	85.29%
27	246,000	0	10	0	820,000	2	1,312,000	85.42%
28	247,000	0	10	0	820,000	2	1,314,000	85.55%
29	248,000	0	10	0	820,000	2	1,316,000	85.68%
30	249,000	0	10	0	820,000	2	1,318,000	85.81%
31	250,000	0	10	0	820,000	2	1,320,000	85.94%
32	251,000	0	10	0	820,000	2	1,322,000	86.07%
33	252,000	0	10	0	820,000	2	1,324,000	86.20%
34	253,000	0	10	0	820,000	2	1,326,000	86.33%
35	254,000	0	10	0	820,000	2	1,328,000	86.46%
36	255,000	0	10	0	820,000	2	1,330,000	86.59%
37	256,000	0	10	0	820,000	2	1,332,000	86.72%
38	257,000	0	10	0	820,000	2	1,334,000	86.85%
39	258,000	0	10	0	820,000	2	1,336,000	86.98%
40	259,000	0	10	0	820,000	2	1,338,000	87.11%
41	260,000	0	10	0	820,000	2	1,340,000	87.24%
42	261,000	0	10	0	820,000	2	1,342,000	87.37%
43	262,000	0	10	0	820,000	2	1,344,000	87.50%
44	263,000	0	10	0	820,000	2	1,346,000	87.63%
45	264,000	0	10	0	820,000	2	1,348,000	87.76%
46	265,000	0	10	0	820,000	2	1,350,000	87.89%
47	266,000	0	10	0	820,000	2	1,352,000	88.02%
48	267,000	0	10	0	820,000	2	1,354,000	88.15%
49	268,000	0	10	0	820,000	2	1,356,000	88.28%
50	269,000	0	10	0	820,000	2	1,358,000	88.41%
51	270,000	0	10	0	820,000	2	1,360,000	88.54%
52	271,000	0	10	0	820,000	2	1,362,000	88.67%
53	272,000	0	10	0	820,000	2	1,364,000	88.80%
54	273,000	0	10	0	820,000	2	1,366,000	88.93%
55	274,000	0	10	0	820,000	2	1,368,000	89.06%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [X] or Sewer []

For Billing January to December

Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	275,000	0	10	0	820,000	2	1,370,000	89.10%
2	278,000	0	10	0	820,000	2	1,372,000	89.32%
3	277,000	0	10	0	820,000	2	1,374,000	89.45%
4	278,000	0	10	0	820,000	2	1,378,000	89.58%
5	279,000	0	10	0	820,000	2	1,378,000	89.71%
6	280,000	0	10	0	820,000	2	1,380,000	89.84%
7	281,000	0	10	0	820,000	2	1,382,000	89.97%
8	282,000	0	10	0	820,000	2	1,384,000	90.10%
9	283,000	0	10	0	820,000	2	1,388,000	90.23%
10	284,000	0	10	0	820,000	2	1,388,000	90.36%
11	285,000	0	10	0	820,000	2	1,390,000	90.49%
12	286,000	0	10	0	820,000	2	1,392,000	90.63%
13	287,000	0	10	0	820,000	2	1,394,000	90.76%
14	288,000	0	10	0	820,000	2	1,398,000	90.89%
15	289,000	0	10	0	820,000	2	1,398,000	91.02%
16	290,000	0	10	0	820,000	2	1,400,000	91.15%
17	291,000	0	10	0	820,000	2	1,402,000	91.28%
18	292,000	0	10	0	820,000	2	1,404,000	91.41%
19	293,000	0	10	0	820,000	2	1,406,000	91.54%
20	294,000	0	10	0	820,000	2	1,408,000	91.67%
21	295,000	0	10	0	820,000	2	1,410,000	91.80%
22	296,000	0	10	0	820,000	2	1,412,000	91.93%
23	297,000	0	10	0	820,000	2	1,414,000	92.06%
24	298,000	0	10	0	820,000	2	1,416,000	92.19%
25	299,000	0	10	0	820,000	2	1,418,000	92.32%
26	300,000	0	10	0	820,000	2	1,420,000	92.45%
27	301,000	0	10	0	820,000	2	1,422,000	92.58%
28	302,000	0	10	0	820,000	2	1,424,000	92.71%
29	303,000	0	10	0	820,000	2	1,426,000	92.84%
30	304,000	0	10	0	820,000	2	1,428,000	92.97%
31	306,000	0	10	0	820,000	2	1,430,000	93.10%
32	306,000	0	10	0	820,000	2	1,432,000	93.23%
33	307,000	0	10	0	820,000	2	1,434,000	93.36%
34	308,000	0	10	0	820,000	2	1,436,000	93.49%
35	309,000	0	10	0	820,000	2	1,438,000	93.62%
36	310,000	0	10	0	820,000	2	1,440,000	93.75%
37	311,000	0	10	0	820,000	2	1,442,000	93.88%
38	312,000	0	10	0	820,000	2	1,444,000	94.01%
39	313,000	0	10	0	820,000	2	1,448,000	94.14%
40	314,000	0	10	0	820,000	2	1,448,000	94.27%
41	315,000	0	10	0	820,000	2	1,450,000	94.40%
42	316,000	0	10	0	820,000	2	1,452,000	94.53%
43	317,000	0	10	0	820,000	2	1,454,000	94.66%
44	318,000	0	10	0	820,000	2	1,456,000	94.79%
45	318,000	0	10	0	820,000	2	1,458,000	94.92%
46	320,000	0	10	0	820,000	2	1,460,000	95.05%
47	321,000	0	10	0	820,000	2	1,462,000	95.18%
48	322,000	0	10	0	820,000	2	1,464,000	95.31%
49	323,000	0	10	0	820,000	2	1,468,000	95.44%
50	324,000	0	10	0	820,000	2	1,468,000	95.57%
51	325,000	0	10	0	820,000	2	1,470,000	95.70%
52	326,000	0	10	0	820,000	2	1,472,000	95.83%
53	327,000	0	10	0	820,000	2	1,474,000	95.96%
54	328,000	0	10	0	820,000	2	1,476,000	96.09%
55	329,000	1	11	329,000	1,149,000	1	1,478,000	96.22%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service RV GS

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	330,000	0	11	0	1,149,000	1	1,478,000	96.29%
2	331,000	0	11	0	1,149,000	1	1,480,000	96.35%
3	332,000	0	11	0	1,149,000	1	1,481,000	96.42%
4	333,000	0	11	0	1,149,000	1	1,482,000	96.48%
5	334,000	0	11	0	1,149,000	1	1,483,000	96.55%
6	335,000	0	11	0	1,149,000	1	1,484,000	96.61%
7	336,000	0	11	0	1,149,000	1	1,485,000	96.68%
8	337,000	0	11	0	1,149,000	1	1,486,000	96.74%
9	338,000	0	11	0	1,149,000	1	1,487,000	96.81%
10	339,000	0	11	0	1,149,000	1	1,488,000	96.88%
11	340,000	0	11	0	1,149,000	1	1,489,000	96.94%
12	341,000	0	11	0	1,149,000	1	1,490,000	97.01%
13	342,000	0	11	0	1,149,000	1	1,491,000	97.07%
14	343,000	0	11	0	1,149,000	1	1,492,000	97.14%
15	344,000	0	11	0	1,149,000	1	1,493,000	97.20%
16	345,000	0	11	0	1,149,000	1	1,494,000	97.27%
17	346,000	0	11	0	1,149,000	1	1,495,000	97.33%
18	347,000	0	11	0	1,149,000	1	1,496,000	97.40%
19	348,000	0	11	0	1,149,000	1	1,497,000	97.46%
20	349,000	0	11	0	1,149,000	1	1,498,000	97.53%
21	350,000	0	11	0	1,149,000	1	1,499,000	97.59%
22	351,000	0	11	0	1,149,000	1	1,500,000	97.66%
23	352,000	0	11	0	1,149,000	1	1,501,000	97.72%
24	353,000	0	11	0	1,149,000	1	1,502,000	97.79%
25	354,000	0	11	0	1,149,000	1	1,503,000	97.85%
26	355,000	0	11	0	1,149,000	1	1,504,000	97.92%
27	356,000	0	11	0	1,149,000	1	1,505,000	97.98%
28	357,000	0	11	0	1,149,000	1	1,506,000	98.05%
29	358,000	0	11	0	1,149,000	1	1,507,000	98.11%
30	359,000	0	11	0	1,149,000	1	1,508,000	98.18%
31	360,000	0	11	0	1,149,000	1	1,509,000	98.24%
32	361,000	0	11	0	1,149,000	1	1,510,000	98.31%
33	362,000	0	11	0	1,149,000	1	1,511,000	98.37%
34	363,000	0	11	0	1,149,000	1	1,512,000	98.44%
35	364,000	0	11	0	1,149,000	1	1,513,000	98.50%
36	365,000	0	11	0	1,149,000	1	1,514,000	98.57%
37	366,000	0	11	0	1,149,000	1	1,515,000	98.63%
38	367,000	0	11	0	1,149,000	1	1,516,000	98.70%
39	368,000	0	11	0	1,149,000	1	1,517,000	98.76%
40	369,000	0	11	0	1,149,000	1	1,518,000	98.83%
41	370,000	0	11	0	1,149,000	1	1,519,000	98.89%
42	371,000	0	11	0	1,149,000	1	1,520,000	98.96%
43	372,000	0	11	0	1,149,000	1	1,521,000	99.02%
44	373,000	0	11	0	1,149,000	1	1,522,000	99.09%
45	374,000	0	11	0	1,149,000	1	1,523,000	99.15%
46	375,000	0	11	0	1,149,000	1	1,524,000	99.22%
47	376,000	0	11	0	1,149,000	1	1,525,000	99.28%
48	377,000	0	11	0	1,149,000	1	1,526,000	99.35%
49	378,000	0	11	0	1,149,000	1	1,527,000	99.41%
50	379,000	0	11	0	1,149,000	1	1,528,000	99.48%
51	380,000	0	11	0	1,149,000	1	1,529,000	99.54%
52	381,000	0	11	0	1,149,000	1	1,530,000	99.61%
53	382,000	0	11	0	1,149,000	1	1,531,000	99.67%
54	383,000	0	11	0	1,149,000	1	1,532,000	99.74%
55	384,000	0	11	0	1,149,000	1	1,533,000	99.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service RV GS

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	385,000	0	11	0	1,149,000	1	1,534,000	99.87%
2	386,000	0	11	0	1,149,000	1	1,535,000	99.83%
3	387,000	1	12	387,000	1,536,000	0	1,536,000	100.00%
4	Total Rounding				800			
5	Totals on Schedule E-2	12			1,536,800			
6	Note: NI Florida bills water usage to the nearest 10 gallons.							

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: Residential

Meter Size: 6/8" x 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4)		(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
				Gallons Consumed* (1) X (2)	Cumulative Gallons			
1	0	8,378	8,378	0	0	23,119	0	0.00%
2	1,000	4,634	13,010	4,634,000	4,634,000	16,485	23,119,000	28.84%
3	2,000	5,077	18,087	10,154,000	14,788,000	13,408	41,604,000	61.81%
4	3,000	4,204	22,291	12,612,000	27,400,000	9,204	55,012,000	68.63%
5	4,000	2,929	25,220	11,716,000	36,116,000	8,275	64,216,000	80.12%
6	5,000	1,919	27,139	6,695,000	48,711,000	4,358	70,491,000	87.95%
7	6,000	1,283	28,432	7,758,000	56,469,000	3,063	74,847,000	93.38%
8	7,000	820	29,252	5,740,000	62,209,000	2,243	77,910,000	97.20%
9	8,000	2,243	31,495	17,944,000	80,153,000	0	80,153,000	100.00%
10	Partial Month Bills	-70						
11	Totals on Schedule E-2	31,425			80,153,000			

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W6

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Meter Size: 3/4"

Customer Class: General Service

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	0	277	277	0	0	933	0	0.00%
2	1,000	179	456	179,000	179,000	754	933,000	8.45%
3	2,000	111	567	222,000	401,000	843	1,887,000	15.27%
4	3,000	67	634	201,000	602,000	576	2,330,000	21.06%
5	4,000	74	708	296,000	898,000	502	2,906,000	26.31%
6	5,000	65	773	325,000	1,223,000	437	3,406,000	30.65%
7	6,000	52	825	312,000	1,535,000	366	3,846,000	34.81%
8	7,000	51	876	357,000	1,892,000	334	4,230,000	38.29%
9	8,000	30	906	240,000	2,132,000	304	4,594,000	41.31%
10	9,000	24	930	216,000	2,348,000	280	4,888,000	44.07%
11	10,000	24	954	240,000	2,588,000	256	5,148,000	46.80%
12	11,000	23	977	253,000	2,841,000	233	5,404,000	48.82%
13	12,000	16	993	192,000	3,033,000	217	5,637,000	51.03%
14	13,000	20	1,013	260,000	3,293,000	197	5,854,000	52.99%
15	14,000	17	1,030	238,000	3,531,000	180	6,051,000	54.78%
16	15,000	14	1,044	210,000	3,741,000	166	6,231,000	56.40%
17	16,000	7	1,051	112,000	3,853,000	159	6,397,000	57.91%
18	17,000	11	1,062	187,000	4,040,000	146	6,556,000	59.26%
19	18,000	5	1,067	90,000	4,130,000	143	6,704,000	60.69%
20	19,000	5	1,072	95,000	4,225,000	136	6,847,000	61.98%
21	20,000	6	1,078	120,000	4,345,000	132	6,985,000	63.23%
22	21,000	3	1,081	63,000	4,408,000	129	7,117,000	64.42%
23	22,000	4	1,085	86,000	4,494,000	125	7,246,000	65.59%
24	23,000	4	1,089	92,000	4,586,000	121	7,371,000	66.72%
25	24,000	5	1,094	120,000	4,706,000	116	7,492,000	67.82%
26	25,000	3	1,097	75,000	4,783,000	113	7,608,000	68.87%
27	26,000	2	1,099	52,000	4,835,000	111	7,721,000	69.99%
28	27,000	4	1,103	108,000	4,943,000	107	7,832,000	70.90%
29	28,000	6	1,109	168,000	5,111,000	101	7,939,000	71.87%
30	29,000	6	1,116	174,000	5,286,000	95	8,046,000	72.78%
31	30,000	6	1,121	180,000	5,466,000	89	8,155,000	73.64%
32	31,000	3	1,124	93,000	5,559,000	86	8,224,000	74.46%
33	32,000	2	1,126	64,000	5,623,000	84	8,310,000	75.22%
34	33,000	8	1,134	264,000	5,887,000	76	8,394,000	75.98%
35	34,000	0	1,134	0	5,886,000	76	8,470,000	76.67%
36	35,000	1	1,136	35,000	6,021,000	75	8,546,000	77.36%
37	36,000	7	1,142	252,000	6,173,000	68	8,621,000	78.04%
38	37,000	4	1,146	148,000	6,321,000	64	8,699,000	78.65%
39	38,000	3	1,149	114,000	6,435,000	61	8,763,000	79.23%
40	39,000	3	1,152	117,000	6,552,000	58	8,814,000	79.76%
41	40,000	3	1,155	120,000	6,672,000	55	8,872,000	80.31%
42	41,000	2	1,157	82,000	6,754,000	53	8,927,000	80.81%
43	42,000	1	1,158	42,000	6,796,000	52	8,980,000	81.29%
44	43,000	2	1,160	86,000	6,882,000	50	9,032,000	81.76%
45	44,000	1	1,161	44,000	6,926,000	49	9,082,000	82.21%
46	45,000	3	1,164	135,000	7,061,000	46	9,131,000	82.66%
47	46,000	0	1,164	0	7,061,000	46	9,177,000	83.07%
48	47,000	2	1,166	94,000	7,155,000	44	9,223,000	83.46%
49	48,000	0	1,166	0	7,155,000	44	9,267,000	83.86%
50	49,000	1	1,167	49,000	7,204,000	43	9,311,000	84.29%
51	50,000	1	1,168	50,000	7,254,000	42	9,354,000	84.67%
52	51,000	0	1,168	0	7,254,000	42	9,398,000	85.06%
53	52,000	1	1,169	52,000	7,306,000	41	9,438,000	85.43%
54	53,000	0	1,169	0	7,306,000	41	9,479,000	85.81%
55	54,000	4	1,173	216,000	7,522,000	37	9,620,000	86.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [Q]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) x (6) ÷ (5)	(8) Percentage of Total
1	55,000	1	1,174	85,000	7,577,000	36	9,557,000	88.51%
2	56,000	0	1,174	0	7,577,000	36	9,583,000	88.84%
3	57,000	0	1,174	0	7,577,000	36	9,626,000	87.16%
4	58,000	0	1,174	0	7,577,000	36	9,685,000	87.49%
5	59,000	0	1,174	0	7,577,000	36	9,701,000	87.82%
6	60,000	1	1,175	60,000	7,637,000	35	9,737,000	88.14%
7	61,000	1	1,175	61,000	7,698,000	34	9,772,000	88.46%
8	62,000	0	1,176	0	7,698,000	34	9,806,000	88.77%
9	63,000	0	1,176	0	7,698,000	34	9,840,000	89.07%
10	64,000	0	1,176	0	7,698,000	34	9,874,000	89.36%
11	65,000	2	1,176	130,000	7,828,000	32	9,906,000	89.66%
12	66,000	1	1,179	66,000	7,894,000	31	9,940,000	89.96%
13	67,000	0	1,179	0	7,894,000	31	9,971,000	90.26%
14	68,000	1	1,180	68,000	7,962,000	30	10,002,000	90.54%
15	69,000	0	1,180	0	7,962,000	30	10,032,000	90.81%
16	70,000	1	1,181	70,000	8,032,000	29	10,062,000	91.08%
17	71,000	0	1,181	0	8,032,000	29	10,091,000	91.36%
18	72,000	1	1,182	72,000	8,104,000	28	10,120,000	91.61%
19	73,000	0	1,182	0	8,104,000	28	10,148,000	91.86%
20	74,000	0	1,182	0	8,104,000	28	10,176,000	92.12%
21	75,000	0	1,182	0	8,104,000	28	10,204,000	92.37%
22	76,000	0	1,182	0	8,104,000	28	10,232,000	92.62%
23	77,000	1	1,183	77,000	8,181,000	27	10,260,000	92.86%
24	78,000	0	1,183	0	8,181,000	27	10,287,000	93.12%
25	79,000	2	1,185	158,000	8,339,000	25	10,314,000	93.36%
26	80,000	1	1,186	80,000	8,419,000	24	10,339,000	93.59%
27	81,000	1	1,187	81,000	8,500,000	23	10,363,000	93.81%
28	82,000	0	1,187	0	8,500,000	23	10,386,000	94.02%
29	83,000	2	1,189	166,000	8,666,000	21	10,408,000	94.22%
30	84,000	0	1,189	0	8,666,000	21	10,430,000	94.41%
31	85,000	2	1,191	170,000	8,836,000	19	10,451,000	94.60%
32	86,000	1	1,192	86,000	8,922,000	18	10,470,000	94.76%
33	87,000	2	1,194	174,000	9,096,000	16	10,488,000	94.94%
34	88,000	0	1,194	0	9,096,000	16	10,504,000	95.08%
35	89,000	0	1,194	0	9,096,000	16	10,520,000	95.23%
36	90,000	1	1,195	90,000	9,186,000	15	10,536,000	95.37%
37	91,000	1	1,196	91,000	9,277,000	14	10,551,000	95.51%
38	92,000	0	1,196	0	9,277,000	14	10,566,000	95.64%
39	93,000	1	1,197	93,000	9,370,000	13	10,579,000	95.78%
40	94,000	0	1,197	0	9,370,000	13	10,592,000	95.88%
41	95,000	0	1,197	0	9,370,000	13	10,605,000	96.00%
42	96,000	0	1,197	0	9,370,000	13	10,618,000	96.12%
43	97,000	0	1,197	0	9,370,000	13	10,631,000	96.23%
44	98,000	0	1,197	0	9,370,000	13	10,644,000	96.33%
45	99,000	0	1,197	0	9,370,000	13	10,657,000	96.47%
46	100,000	1	1,198	100,000	9,470,000	12	10,670,000	96.59%
47	101,000	0	1,198	0	9,470,000	12	10,682,000	96.70%
48	102,000	0	1,198	0	9,470,000	12	10,694,000	96.80%
49	103,000	0	1,198	0	9,470,000	12	10,706,000	96.91%
50	104,000	0	1,198	0	9,470,000	12	10,718,000	97.02%
51	105,000	1	1,199	105,000	9,575,000	11	10,730,000	97.13%
52	106,000	0	1,199	0	9,575,000	11	10,741,000	97.23%
53	107,000	0	1,199	0	9,575,000	11	10,752,000	97.33%
54	108,000	0	1,199	0	9,575,000	11	10,763,000	97.43%
55	109,000	0	1,199	0	9,575,000	11	10,774,000	97.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	110,000	0	1,199	0	9,675,000	11	10,785,000	97.63%
2	111,000	0	1,199	0	9,675,000	11	10,796,000	97.73%
3	112,000	0	1,199	0	9,675,000	11	10,807,000	97.83%
4	113,000	1	1,200	113,000	9,688,000	10	10,818,000	97.83%
5	114,000	2	1,202	228,000	9,916,000	8	10,828,000	98.02%
6	115,000	0	1,202	0	9,916,000	8	10,838,000	98.09%
7	116,000	1	1,203	116,000	10,032,000	7	10,844,000	98.16%
8	117,000	0	1,203	0	10,032,000	7	10,851,000	98.23%
9	118,000	0	1,203	0	10,032,000	7	10,858,000	98.29%
10	119,000	0	1,203	0	10,032,000	7	10,865,000	98.36%
11	120,000	0	1,203	0	10,032,000	7	10,872,000	98.42%
12	121,000	0	1,203	0	10,032,000	7	10,879,000	98.48%
13	122,000	0	1,203	0	10,032,000	7	10,886,000	98.54%
14	123,000	0	1,203	0	10,032,000	7	10,893,000	98.61%
15	124,000	2	1,205	248,000	10,280,000	5	10,900,000	98.67%
16	125,000	0	1,205	0	10,280,000	5	10,905,000	98.71%
17	126,000	0	1,205	0	10,280,000	5	10,910,000	98.76%
18	127,000	0	1,205	0	10,280,000	5	10,915,000	98.81%
19	128,000	0	1,205	0	10,280,000	5	10,920,000	98.85%
20	129,000	0	1,205	0	10,280,000	5	10,925,000	98.90%
21	130,000	0	1,205	0	10,280,000	5	10,930,000	98.94%
22	131,000	1	1,206	131,000	10,411,000	4	10,935,000	98.99%
23	132,000	0	1,206	0	10,411,000	4	10,939,000	99.02%
24	133,000	0	1,206	0	10,411,000	4	10,943,000	99.06%
25	134,000	0	1,206	0	10,411,000	4	10,947,000	99.09%
26	135,000	0	1,206	0	10,411,000	4	10,951,000	99.13%
27	136,000	0	1,206	0	10,411,000	4	10,955,000	99.17%
28	137,000	0	1,206	0	10,411,000	4	10,959,000	99.20%
29	138,000	1	1,207	138,000	10,549,000	3	10,965,000	99.24%
30	139,000	1	1,208	139,000	10,688,000	2	10,968,000	99.27%
31	140,000	0	1,208	0	10,688,000	2	10,968,000	99.28%
32	141,000	0	1,208	0	10,688,000	2	10,970,000	99.30%
33	142,000	0	1,208	0	10,688,000	2	10,972,000	99.32%
34	143,000	0	1,208	0	10,688,000	2	10,974,000	99.34%
35	144,000	0	1,208	0	10,688,000	2	10,976,000	99.36%
36	145,000	0	1,208	0	10,688,000	2	10,978,000	99.38%
37	146,000	0	1,208	0	10,688,000	2	10,980,000	99.39%
38	147,000	0	1,208	0	10,688,000	2	10,982,000	99.41%
39	148,000	0	1,208	0	10,688,000	2	10,984,000	99.43%
40	149,000	0	1,208	0	10,688,000	2	10,986,000	99.45%
41	150,000	0	1,208	0	10,688,000	2	10,988,000	99.47%
42	151,000	0	1,208	0	10,688,000	2	10,990,000	99.48%
43	152,000	0	1,208	0	10,688,000	2	10,992,000	99.50%
44	153,000	0	1,208	0	10,688,000	2	10,994,000	99.52%
45	154,000	0	1,208	0	10,688,000	2	10,996,000	99.54%
46	155,000	0	1,208	0	10,688,000	2	10,998,000	99.56%
47	156,000	0	1,208	0	10,688,000	2	11,000,000	99.57%
48	157,000	0	1,208	0	10,688,000	2	11,002,000	99.59%
49	158,000	0	1,208	0	10,688,000	2	11,004,000	99.61%
50	159,000	0	1,208	0	10,688,000	2	11,006,000	99.63%
51	160,000	0	1,208	0	10,688,000	2	11,008,000	99.65%
52	161,000	0	1,208	0	10,688,000	2	11,010,000	99.67%
53	162,000	0	1,208	0	10,688,000	2	11,012,000	99.68%
54	163,000	0	1,208	0	10,688,000	2	11,014,000	99.70%
55	164,000	0	1,208	0	10,688,000	2	11,016,000	99.72%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 District No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3/4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) x (6) ÷ (5)	(8) Percentage of Total
1	165,000	0	1,208	0	10,688,000	2	11,018,000	96.74%
2	166,000	0	1,208	0	10,688,000	2	10,688,000	96.75%
3	167,000	0	1,208	0	10,688,000	2	10,688,000	96.75%
4	168,000	0	1,208	0	10,688,000	2	10,688,000	96.75%
5	169,000	0	1,208	0	10,688,000	2	10,688,000	96.75%
6	170,000	1	1,209	170,000	10,858,000	1	10,858,000	96.29%
7	171,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
8	172,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
9	173,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
10	174,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
11	175,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
12	176,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
13	177,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
14	178,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
15	179,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
16	180,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
17	181,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
18	182,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
19	183,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
20	184,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
21	185,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
22	186,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
23	187,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
24	188,000	0	1,209	0	10,858,000	1	10,858,000	96.29%
25	189,000	1	1,210	189,000	11,047,000	0	11,047,000	100.00%
26	Partial Month Bills	-2						
27	Totals on Schedule E-2	1,208			11,047,000			

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water | or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	0	14	14	0	0	98	0	0.00%
2	1,000	3	17	3,000	3,000	95	3,000	0.06%
3	2,000	6	23	12,000	15,000	89	15,000	0.44%
4	3,000	9	32	27,000	42,000	80	42,000	1.23%
5	4,000	3	35	12,000	54,000	77	54,000	1.58%
6	5,000	9	44	45,000	99,000	68	99,000	2.86%
7	8,000	3	47	18,000	117,000	65	117,000	3.41%
8	7,000	1	48	7,000	124,000	84	124,000	3.62%
9	8,000	2	50	16,000	140,000	82	140,000	4.09%
10	9,000	3	53	27,000	167,000	59	167,000	4.87%
11	10,000	4	57	40,000	207,000	55	207,000	6.04%
12	11,000	0	57	0	207,000	55	207,000	6.04%
13	12,000	2	59	24,000	231,000	53	231,000	6.74%
14	13,000	1	60	13,000	244,000	52	244,000	7.12%
15	14,000	4	64	56,000	300,000	48	300,000	8.75%
16	15,000	0	64	0	300,000	48	300,000	8.75%
17	16,000	3	67	48,000	348,000	45	348,000	10.15%
18	17,000	2	69	34,000	382,000	43	382,000	11.15%
19	18,000	1	70	18,000	400,000	42	400,000	11.67%
20	19,000	1	71	19,000	419,000	41	419,000	12.23%
21	20,000	1	72	20,000	439,000	40	439,000	12.81%
22	21,000	3	75	63,000	502,000	37	502,000	14.65%
23	22,000	4	79	88,000	590,000	33	590,000	17.22%
24	23,000	3	82	69,000	659,000	30	659,000	19.23%
25	24,000	0	82	0	659,000	30	659,000	19.23%
26	25,000	1	83	25,000	684,000	29	684,000	19.96%
27	26,000	1	84	26,000	710,000	28	710,000	20.72%
28	27,000	1	85	27,000	737,000	27	737,000	21.51%
29	28,000	1	86	28,000	765,000	26	765,000	22.32%
30	29,000	1	87	29,000	794,000	25	794,000	23.17%
31	30,000	1	88	30,000	824,000	24	824,000	24.04%
32	31,000	1	89	31,000	855,000	23	855,000	24.95%
33	32,000	1	90	32,000	887,000	22	887,000	25.86%
34	33,000	1	91	33,000	920,000	21	920,000	26.85%
35	34,000	1	92	34,000	954,000	20	954,000	27.84%
36	35,000	0	92	0	954,000	20	954,000	27.84%
37	36,000	0	92	0	954,000	20	954,000	27.84%
38	37,000	0	92	0	954,000	20	954,000	27.84%
39	38,000	0	92	0	954,000	20	954,000	27.84%
40	39,000	1	93	39,000	993,000	19	993,000	28.98%
41	40,000	0	93	0	993,000	19	993,000	28.98%
42	41,000	0	93	0	993,000	19	993,000	28.98%
43	42,000	1	94	42,000	1,035,000	18	1,035,000	30.20%
44	43,000	0	94	0	1,035,000	18	1,035,000	30.20%
45	44,000	0	94	0	1,035,000	18	1,035,000	30.20%
46	45,000	0	94	0	1,035,000	18	1,035,000	30.20%
47	46,000	0	94	0	1,035,000	18	1,035,000	30.20%
48	47,000	0	94	0	1,035,000	18	1,035,000	30.20%
49	48,000	0	94	0	1,035,000	18	1,035,000	30.20%
50	49,000	0	94	0	1,035,000	18	1,035,000	30.20%
51	50,000	0	94	0	1,035,000	18	1,035,000	30.20%
52	51,000	0	94	0	1,035,000	18	1,035,000	30.20%
53	52,000	0	94	0	1,035,000	18	1,035,000	30.20%
54	53,000	0	94	0	1,035,000	18	1,035,000	30.20%
55	54,000	0	94	0	1,035,000	18	1,035,000	30.20%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Dodast No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 22 of 179

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	55,000	0	94	0	1,035,000	18	1,035,000	30.20%
2	56,000	0	94	0	1,035,000	18	1,035,000	30.20%
3	57,000	0	94	0	1,035,000	18	1,035,000	30.20%
4	58,000	0	94	0	1,035,000	18	1,035,000	30.20%
5	59,000	0	94	0	1,035,000	18	1,035,000	30.20%
6	60,000	0	94	0	1,035,000	18	1,035,000	30.20%
7	61,000	0	94	0	1,035,000	18	1,035,000	30.20%
8	62,000	0	94	0	1,035,000	18	1,035,000	30.20%
9	63,000	0	94	0	1,035,000	18	1,035,000	30.20%
10	64,000	0	94	0	1,035,000	18	1,035,000	30.20%
11	65,000	0	94	0	1,035,000	18	1,035,000	30.20%
12	66,000	1	95	66,000	1,101,000	17	1,101,000	32.13%
13	67,000	0	95	0	1,101,000	17	1,101,000	32.13%
14	68,000	0	95	0	1,101,000	17	1,101,000	32.13%
15	69,000	0	95	0	1,101,000	17	1,101,000	32.13%
16	70,000	0	95	0	1,101,000	17	1,101,000	32.13%
17	71,000	0	95	0	1,101,000	17	1,101,000	32.13%
18	72,000	0	95	0	1,101,000	17	1,101,000	32.13%
19	73,000	1	96	73,000	1,174,000	16	1,174,000	34.26%
20	74,000	0	96	0	1,174,000	16	1,174,000	34.26%
21	75,000	0	96	0	1,174,000	16	1,174,000	34.26%
22	76,000	0	96	0	1,174,000	16	1,174,000	34.26%
23	77,000	0	96	0	1,174,000	16	1,174,000	34.26%
24	78,000	0	96	0	1,174,000	16	1,174,000	34.26%
25	79,000	0	96	0	1,174,000	16	1,174,000	34.26%
26	80,000	0	96	0	1,174,000	16	1,174,000	34.26%
27	81,000	0	96	0	1,174,000	16	1,174,000	34.26%
28	82,000	0	96	0	1,174,000	16	1,174,000	34.26%
29	83,000	0	96	0	1,174,000	16	1,174,000	34.26%
30	84,000	0	96	0	1,174,000	16	1,174,000	34.26%
31	85,000	0	96	0	1,174,000	16	1,174,000	34.26%
32	86,000	0	96	0	1,174,000	16	1,174,000	34.26%
33	87,000	0	96	0	1,174,000	16	1,174,000	34.26%
34	88,000	0	96	0	1,174,000	16	1,174,000	34.26%
35	89,000	0	96	0	1,174,000	16	1,174,000	34.26%
36	90,000	0	96	0	1,174,000	16	1,174,000	34.26%
37	91,000	0	96	0	1,174,000	16	1,174,000	34.26%
38	92,000	1	97	92,000	1,286,000	15	1,286,000	36.94%
39	93,000	0	97	0	1,286,000	15	1,286,000	36.94%
40	94,000	0	97	0	1,286,000	15	1,286,000	36.94%
41	95,000	0	97	0	1,286,000	15	1,286,000	36.94%
42	96,000	0	97	0	1,286,000	15	1,286,000	36.94%
43	97,000	0	97	0	1,286,000	15	1,286,000	36.94%
44	98,000	1	98	98,000	1,364,000	14	1,364,000	39.80%
45	99,000	1	99	99,000	1,463,000	13	1,463,000	42.69%
46	100,000	0	99	0	1,463,000	13	1,463,000	42.69%
47	101,000	0	99	0	1,463,000	13	1,463,000	42.69%
48	102,000	1	100	102,000	1,585,000	12	1,585,000	46.67%
49	103,000	0	100	0	1,585,000	12	1,585,000	46.67%
50	104,000	0	100	0	1,585,000	12	1,585,000	46.67%
51	105,000	1	101	105,000	1,670,000	11	1,670,000	48.73%
52	106,000	1	102	106,000	1,776,000	10	1,776,000	51.82%
53	107,000	0	102	0	1,776,000	10	1,776,000	51.82%
54	108,000	0	102	0	1,776,000	10	1,776,000	51.82%
55	109,000	0	102	0	1,776,000	10	1,776,000	51.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	110,000	0	102	0	1,776,000	10	1,776,000	61.82%
2	111,000	0	102	0	1,776,000	10	1,776,000	61.82%
3	112,000	1	103	112,000	1,888,000	9	1,888,000	65.09%
4	113,000	0	103	0	1,888,000	9	1,888,000	65.09%
5	114,000	0	103	0	1,888,000	9	1,888,000	65.09%
6	115,000	1	104	115,000	2,003,000	8	2,003,000	68.45%
7	116,000	0	104	0	2,003,000	8	2,003,000	68.45%
8	117,000	1	105	117,000	2,120,000	7	2,120,000	69.86%
9	118,000	0	105	0	2,120,000	7	2,120,000	69.86%
10	119,000	0	105	0	2,120,000	7	2,120,000	69.86%
11	120,000	0	105	0	2,120,000	7	2,120,000	69.86%
12	121,000	0	105	0	2,120,000	7	2,120,000	69.86%
13	122,000	1	106	122,000	2,242,000	6	2,242,000	72.95%
14	123,000	0	106	0	2,242,000	6	2,242,000	72.95%
15	124,000	0	106	0	2,242,000	6	2,242,000	72.95%
16	125,000	0	106	0	2,242,000	6	2,242,000	72.95%
17	126,000	1	107	126,000	2,368,000	5	2,368,000	77.91%
18	127,000	0	107	0	2,368,000	5	2,368,000	77.91%
19	128,000	0	107	0	2,368,000	5	2,368,000	77.91%
20	129,000	0	107	0	2,368,000	5	2,368,000	77.91%
21	130,000	0	107	0	2,368,000	5	2,368,000	77.91%
22	131,000	0	107	0	2,368,000	5	2,368,000	77.91%
23	132,000	1	108	132,000	2,500,000	4	2,500,000	80.19%
24	133,000	0	108	0	2,500,000	4	2,500,000	80.19%
25	134,000	0	108	0	2,500,000	4	2,500,000	80.19%
26	135,000	0	108	0	2,500,000	4	2,500,000	80.19%
27	136,000	0	108	0	2,500,000	4	2,500,000	80.19%
28	137,000	0	108	0	2,500,000	4	2,500,000	80.19%
29	138,000	0	108	0	2,500,000	4	2,500,000	80.19%
30	139,000	0	108	0	2,500,000	4	2,500,000	80.19%
31	140,000	0	108	0	2,500,000	4	2,500,000	80.19%
32	141,000	0	108	0	2,500,000	4	2,500,000	80.19%
33	142,000	0	108	0	2,500,000	4	2,500,000	80.19%
34	143,000	0	108	0	2,500,000	4	2,500,000	80.19%
35	144,000	0	108	0	2,500,000	4	2,500,000	80.19%
36	145,000	0	108	0	2,500,000	4	2,500,000	80.19%
37	146,000	0	108	0	2,500,000	4	2,500,000	80.19%
38	147,000	0	108	0	2,500,000	4	2,500,000	80.19%
39	148,000	0	108	0	2,500,000	4	2,500,000	80.19%
40	149,000	0	108	0	2,500,000	4	2,500,000	80.19%
41	150,000	0	108	0	2,500,000	4	2,500,000	80.19%
42	151,000	0	108	0	2,500,000	4	2,500,000	80.19%
43	152,000	0	108	0	2,500,000	4	2,500,000	80.19%
44	153,000	0	108	0	2,500,000	4	2,500,000	80.19%
45	154,000	0	108	0	2,500,000	4	2,500,000	80.19%
46	155,000	0	108	0	2,500,000	4	2,500,000	80.19%
47	156,000	0	108	0	2,500,000	4	2,500,000	80.19%
48	157,000	0	108	0	2,500,000	4	2,500,000	80.19%
49	158,000	0	108	0	2,500,000	4	2,500,000	80.19%
50	159,000	0	108	0	2,500,000	4	2,500,000	80.19%
51	160,000	0	108	0	2,500,000	4	2,500,000	80.19%
52	161,000	0	108	0	2,500,000	4	2,500,000	80.19%
53	162,000	0	108	0	2,500,000	4	2,500,000	80.19%
54	163,000	0	108	0	2,500,000	4	2,500,000	80.19%
55	164,000	0	108	0	2,500,000	4	2,500,000	80.19%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	165,000	0	108	0	2,500,000	4	2,500,000	72.95%
2	166,000	0	108	0	2,500,000	4	2,500,000	72.95%
3	167,000	1	108	167,000	2,667,000	3	2,667,000	77.82%
4	168,000	0	109	0	2,667,000	3	2,667,000	77.82%
5	169,000	0	109	0	2,667,000	3	2,667,000	77.82%
6	170,000	0	108	0	2,667,000	3	2,667,000	77.82%
7	171,000	0	109	0	2,667,000	3	2,667,000	77.82%
8	172,000	0	109	0	2,667,000	3	2,667,000	77.82%
9	173,000	0	109	0	2,667,000	3	2,667,000	77.82%
10	174,000	0	109	0	2,667,000	3	2,667,000	77.82%
11	175,000	1	110	175,000	2,842,000	2	2,842,000	82.93%
12	176,000	0	110	0	2,842,000	2	2,842,000	82.93%
13	177,000	0	110	0	2,842,000	2	2,842,000	82.93%
14	178,000	0	110	0	2,842,000	2	2,842,000	82.93%
15	179,000	0	110	0	2,842,000	2	2,842,000	82.93%
16	180,000	0	110	0	2,842,000	2	2,842,000	82.93%
17	181,000	0	110	0	2,842,000	2	2,842,000	82.93%
18	182,000	0	110	0	2,842,000	2	2,842,000	82.93%
19	183,000	0	110	0	2,842,000	2	2,842,000	82.93%
20	184,000	0	110	0	2,842,000	2	2,842,000	82.93%
21	185,000	0	110	0	2,842,000	2	2,842,000	82.93%
22	186,000	0	110	0	2,842,000	2	2,842,000	82.93%
23	187,000	0	110	0	2,842,000	2	2,842,000	82.93%
24	188,000	0	110	0	2,842,000	2	2,842,000	82.93%
25	189,000	0	110	0	2,842,000	2	2,842,000	82.93%
26	190,000	0	110	0	2,842,000	2	2,842,000	82.93%
27	191,000	0	110	0	2,842,000	2	2,842,000	82.93%
28	192,000	0	110	0	2,842,000	2	2,842,000	82.93%
29	193,000	0	110	0	2,842,000	2	2,842,000	82.93%
30	194,000	0	110	0	2,842,000	2	2,842,000	82.93%
31	195,000	0	110	0	2,842,000	2	2,842,000	82.93%
32	196,000	0	110	0	2,842,000	2	2,842,000	82.93%
33	197,000	0	110	0	2,842,000	2	2,842,000	82.93%
34	198,000	0	110	0	2,842,000	2	2,842,000	82.93%
35	199,000	0	110	0	2,842,000	2	2,842,000	82.93%
36	200,000	0	110	0	2,842,000	2	2,842,000	82.93%
37	201,000	0	110	0	2,842,000	2	2,842,000	82.93%
38	202,000	0	110	0	2,842,000	2	2,842,000	82.93%
39	203,000	0	110	0	2,842,000	2	2,842,000	82.93%
40	204,000	0	110	0	2,842,000	2	2,842,000	82.93%
41	205,000	0	110	0	2,842,000	2	2,842,000	82.93%
42	206,000	0	110	0	2,842,000	2	2,842,000	82.93%
43	207,000	0	110	0	2,842,000	2	2,842,000	82.93%
44	208,000	0	110	0	2,842,000	2	2,842,000	82.93%
45	209,000	0	110	0	2,842,000	2	2,842,000	82.93%
46	210,000	0	110	0	2,842,000	2	2,842,000	82.93%
47	211,000	0	110	0	2,842,000	2	2,842,000	82.93%
48	212,000	0	110	0	2,842,000	2	2,842,000	82.93%
49	213,000	0	110	0	2,842,000	2	2,842,000	82.93%
50	214,000	0	110	0	2,842,000	2	2,842,000	82.93%
51	215,000	0	110	0	2,842,000	2	2,842,000	82.93%
52	216,000	0	110	0	2,842,000	2	2,842,000	82.93%
53	217,000	0	110	0	2,842,000	2	2,842,000	82.93%
54	218,000	0	110	0	2,842,000	2	2,842,000	82.93%
55	219,000	0	110	0	2,842,000	2	2,842,000	82.93%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) X (6) + (5)	(8) Percentage of Total
1	220,000	0	110	0	2,842,000	2	2,842,000	82.93%
2	221,000	0	110	0	2,842,000	2	2,842,000	82.93%
3	222,000	0	110	0	2,842,000	2	2,842,000	82.93%
4	223,000	0	110	0	2,842,000	2	2,842,000	82.93%
5	224,000	0	110	0	2,842,000	2	2,842,000	82.93%
6	225,000	0	110	0	2,842,000	2	2,842,000	82.93%
7	226,000	0	110	0	2,842,000	2	2,842,000	82.93%
8	227,000	0	110	0	2,842,000	2	2,842,000	82.93%
9	228,000	0	110	0	2,842,000	2	2,842,000	82.93%
10	229,000	0	110	0	2,842,000	2	2,842,000	82.93%
11	230,000	0	110	0	2,842,000	2	2,842,000	82.93%
12	231,000	0	110	0	2,842,000	2	2,842,000	82.93%
13	232,000	0	110	0	2,842,000	2	2,842,000	82.93%
14	233,000	0	110	0	2,842,000	2	2,842,000	82.93%
15	234,000	0	110	0	2,842,000	2	2,842,000	82.93%
16	235,000	0	110	0	2,842,000	2	2,842,000	82.93%
17	236,000	0	110	0	2,842,000	2	2,842,000	82.93%
18	237,000	0	110	0	2,842,000	2	2,842,000	82.93%
19	238,000	0	110	0	2,842,000	2	2,842,000	82.93%
20	239,000	0	110	0	2,842,000	2	2,842,000	82.93%
21	240,000	0	110	0	2,842,000	2	2,842,000	82.93%
22	241,000	0	110	0	2,842,000	2	2,842,000	82.93%
23	242,000	0	110	0	2,842,000	2	2,842,000	82.93%
24	243,000	0	110	0	2,842,000	2	2,842,000	82.93%
25	244,000	0	110	0	2,842,000	2	2,842,000	82.93%
26	246,000	0	110	0	2,842,000	2	2,842,000	82.93%
27	246,000	1	111	246,000	3,088,000	1	3,088,000	90.11%
28	247,000	0	111	0	3,088,000	1	3,088,000	90.11%
29	248,000	0	111	0	3,088,000	1	3,088,000	90.11%
30	248,000	0	111	0	3,088,000	1	3,088,000	90.11%
31	250,000	0	111	0	3,088,000	1	3,088,000	90.11%
32	251,000	0	111	0	3,088,000	1	3,088,000	90.11%
33	252,000	0	111	0	3,088,000	1	3,088,000	90.11%
34	253,000	0	111	0	3,088,000	1	3,088,000	90.11%
35	254,000	0	111	0	3,088,000	1	3,088,000	90.11%
36	255,000	0	111	0	3,088,000	1	3,088,000	90.11%
37	256,000	0	111	0	3,088,000	1	3,088,000	90.11%
38	257,000	0	111	0	3,088,000	1	3,088,000	90.11%
39	258,000	0	111	0	3,088,000	1	3,088,000	90.11%
40	258,000	0	111	0	3,088,000	1	3,088,000	90.11%
41	260,000	0	111	0	3,088,000	1	3,088,000	90.11%
42	261,000	0	111	0	3,088,000	1	3,088,000	90.11%
43	262,000	0	111	0	3,088,000	1	3,088,000	90.11%
44	263,000	0	111	0	3,088,000	1	3,088,000	90.11%
45	264,000	0	111	0	3,088,000	1	3,088,000	90.11%
46	265,000	0	111	0	3,088,000	1	3,088,000	90.11%
47	266,000	0	111	0	3,088,000	1	3,088,000	90.11%
48	267,000	0	111	0	3,088,000	1	3,088,000	90.11%
49	268,000	0	111	0	3,088,000	1	3,088,000	90.11%
50	268,000	0	111	0	3,088,000	1	3,088,000	90.11%
51	270,000	0	111	0	3,088,000	1	3,088,000	90.11%
52	271,000	0	111	0	3,088,000	1	3,088,000	90.11%
53	272,000	0	111	0	3,088,000	1	3,088,000	90.11%
54	273,000	0	111	0	3,088,000	1	3,088,000	90.11%
55	274,000	0	111	0	3,088,000	1	3,088,000	90.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160000-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed ^a (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	275,000	0	111	0	3,088,000	1	3,088,000	90.11%
2	276,000	0	111	0	3,088,000	1	3,088,000	90.11%
3	277,000	0	111	0	3,088,000	1	3,088,000	90.11%
4	278,000	0	111	0	3,088,000	1	3,088,000	90.11%
5	279,000	0	111	0	3,088,000	1	3,088,000	90.11%
6	280,000	0	111	0	3,088,000	1	3,088,000	90.11%
7	281,000	0	111	0	3,088,000	1	3,088,000	90.11%
8	282,000	0	111	0	3,088,000	1	3,088,000	90.11%
9	283,000	0	111	0	3,088,000	1	3,088,000	90.11%
10	284,000	0	111	0	3,088,000	1	3,088,000	90.11%
11	285,000	0	111	0	3,088,000	1	3,088,000	90.11%
12	286,000	0	111	0	3,088,000	1	3,088,000	90.11%
13	287,000	0	111	0	3,088,000	1	3,088,000	90.11%
14	288,000	0	111	0	3,088,000	1	3,088,000	90.11%
15	289,000	0	111	0	3,088,000	1	3,088,000	90.11%
16	290,000	0	111	0	3,088,000	1	3,088,000	90.11%
17	291,000	0	111	0	3,088,000	1	3,088,000	90.11%
18	292,000	0	111	0	3,088,000	1	3,088,000	90.11%
19	293,000	0	111	0	3,088,000	1	3,088,000	90.11%
20	294,000	0	111	0	3,088,000	1	3,088,000	90.11%
21	295,000	0	111	0	3,088,000	1	3,088,000	90.11%
22	296,000	0	111	0	3,088,000	1	3,088,000	90.11%
23	297,000	0	111	0	3,088,000	1	3,088,000	90.11%
24	298,000	0	111	0	3,088,000	1	3,088,000	90.11%
25	299,000	0	111	0	3,088,000	1	3,088,000	90.11%
26	300,000	0	111	0	3,088,000	1	3,088,000	90.11%
27	301,000	0	111	0	3,088,000	1	3,088,000	90.11%
28	302,000	0	111	0	3,088,000	1	3,088,000	90.11%
29	303,000	0	111	0	3,088,000	1	3,088,000	90.11%
30	304,000	0	111	0	3,088,000	1	3,088,000	90.11%
31	305,000	0	111	0	3,088,000	1	3,088,000	90.11%
32	306,000	0	111	0	3,088,000	1	3,088,000	90.11%
33	307,000	0	111	0	3,088,000	1	3,088,000	90.11%
34	308,000	0	111	0	3,088,000	1	3,088,000	90.11%
35	309,000	0	111	0	3,088,000	1	3,088,000	90.11%
36	310,000	0	111	0	3,088,000	1	3,088,000	90.11%
37	311,000	0	111	0	3,088,000	1	3,088,000	90.11%
38	312,000	0	111	0	3,088,000	1	3,088,000	90.11%
39	313,000	0	111	0	3,088,000	1	3,088,000	90.11%
40	314,000	0	111	0	3,088,000	1	3,088,000	90.11%
41	315,000	0	111	0	3,088,000	1	3,088,000	90.11%
42	316,000	0	111	0	3,088,000	1	3,088,000	90.11%
43	317,000	0	111	0	3,088,000	1	3,088,000	90.11%
44	318,000	0	111	0	3,088,000	1	3,088,000	90.11%
45	319,000	0	111	0	3,088,000	1	3,088,000	90.11%
46	320,000	0	111	0	3,088,000	1	3,088,000	90.11%
47	321,000	0	111	0	3,088,000	1	3,088,000	90.11%
48	322,000	0	111	0	3,088,000	1	3,088,000	90.11%
49	323,000	0	111	0	3,088,000	1	3,088,000	90.11%
50	324,000	0	111	0	3,088,000	1	3,088,000	90.11%
51	325,000	0	111	0	3,088,000	1	3,088,000	90.11%
52	326,000	0	111	0	3,088,000	1	3,088,000	90.11%
53	327,000	0	111	0	3,088,000	1	3,088,000	90.11%
54	328,000	0	111	0	3,088,000	1	3,088,000	90.11%
55	329,000	0	111	0	3,088,000	1	3,088,000	90.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: N5 Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (2)] ÷ (5)	(8) Percentage of Total
1	330,000	0	111	0	3,088,000	1	3,088,000	90.11%
2	331,000	0	111	0	3,088,000	1	3,088,000	90.11%
3	332,000	0	111	0	3,088,000	1	3,088,000	90.11%
4	333,000	0	111	0	3,088,000	1	3,088,000	90.11%
5	334,000	0	111	0	3,088,000	1	3,088,000	90.11%
6	335,000	0	111	0	3,088,000	1	3,088,000	90.11%
7	336,000	0	111	0	3,088,000	1	3,088,000	90.11%
8	337,000	0	111	0	3,088,000	1	3,088,000	90.11%
9	338,000	0	111	0	3,088,000	1	3,088,000	90.11%
10	339,000	1	112	339,000	3,427,000	0	3,427,000	100.00%
11	Totals on Schedule E-2	112			3,427,000			

Billing Analysis Schedules

Florida Public Service Commission

Company: HI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
 Page 28 of 170

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	0	5	5	0	0	94	0	0.00%
2	1,000	7	12	7,000	7,000	87	7,000	0.18%
3	2,000	17	29	34,000	41,000	70	41,000	1.04%
4	3,000	11	40	33,000	74,000	59	74,000	1.89%
5	4,000	6	46	24,000	98,000	53	98,000	2.50%
6	5,000	4	50	20,000	118,000	49	118,000	3.01%
7	6,000	2	52	12,000	130,000	47	130,000	3.31%
8	7,000	2	54	14,000	144,000	45	144,000	3.67%
9	8,000	1	55	8,000	152,000	44	152,000	3.87%
10	9,000	1	56	9,000	161,000	43	161,000	4.10%
11	10,000	0	56	0	161,000	43	161,000	4.10%
12	11,000	0	56	0	161,000	43	161,000	4.10%
13	12,000	0	56	0	161,000	43	161,000	4.10%
14	13,000	0	56	0	161,000	43	161,000	4.10%
15	14,000	0	56	0	161,000	43	161,000	4.10%
16	15,000	0	56	0	161,000	43	161,000	4.10%
17	16,000	0	56	0	161,000	43	161,000	4.10%
18	17,000	0	56	0	161,000	43	161,000	4.10%
19	18,000	0	56	0	161,000	43	161,000	4.10%
20	19,000	0	56	0	161,000	43	161,000	4.10%
21	20,000	0	56	0	161,000	43	161,000	4.10%
22	21,000	1	57	21,000	182,000	42	182,000	4.84%
23	22,000	0	57	0	182,000	42	182,000	4.84%
24	23,000	1	58	23,000	205,000	41	205,000	5.22%
25	24,000	1	59	24,000	229,000	40	229,000	5.84%
26	25,000	2	61	50,000	279,000	38	279,000	7.11%
27	28,000	1	62	28,000	305,000	37	305,000	7.77%
28	27,000	0	62	0	305,000	37	305,000	7.77%
29	28,000	0	62	0	305,000	37	305,000	7.77%
30	29,000	1	63	29,000	334,000	36	334,000	8.51%
31	30,000	1	64	30,000	364,000	35	364,000	9.28%
32	31,000	0	64	0	364,000	35	364,000	9.28%
33	32,000	0	64	0	364,000	35	364,000	9.28%
34	33,000	1	65	33,000	397,000	34	397,000	10.12%
35	34,000	0	65	0	397,000	34	397,000	10.12%
36	35,000	0	65	0	397,000	34	397,000	10.12%
37	36,000	0	65	0	397,000	34	397,000	10.12%
38	37,000	0	65	0	397,000	34	397,000	10.12%
39	38,000	0	65	0	397,000	34	397,000	10.12%
40	39,000	1	66	39,000	436,000	33	436,000	11.11%
41	40,000	0	66	0	436,000	33	436,000	11.11%
42	41,000	1	67	41,000	477,000	32	477,000	12.16%
43	42,000	1	68	42,000	519,000	31	519,000	13.23%
44	43,000	0	68	0	519,000	31	519,000	13.23%
45	44,000	0	68	0	519,000	31	519,000	13.23%
46	45,000	1	69	45,000	564,000	30	564,000	14.37%
47	46,000	0	69	0	564,000	30	564,000	14.37%
48	47,000	0	69	0	564,000	30	564,000	14.37%
49	48,000	0	69	0	564,000	30	564,000	14.37%
50	49,000	0	69	0	564,000	30	564,000	14.37%
51	50,000	0	69	0	564,000	30	564,000	14.37%
52	51,000	0	69	0	564,000	30	564,000	14.37%
53	52,000	0	69	0	564,000	30	564,000	14.37%
54	53,000	1	70	53,000	617,000	29	617,000	15.72%
55	54,000	0	70	0	617,000	29	617,000	15.72%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180036-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Meter Size: 1 1/2"

Customer Class: General Service

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	55,000	0	70	0	817,000	29	817,000	15.72%
2	56,000	0	70	0	817,000	29	817,000	15.72%
3	57,000	1	71	57,000	874,000	28	874,000	17.18%
4	58,000	0	71	0	874,000	28	874,000	17.18%
5	59,000	0	71	0	874,000	28	874,000	17.18%
6	60,000	0	71	0	874,000	28	874,000	17.18%
7	61,000	0	71	0	874,000	28	874,000	17.18%
8	62,000	1	72	62,000	936,000	27	936,000	18.76%
9	63,000	0	72	0	936,000	27	936,000	18.76%
10	64,000	0	72	0	936,000	27	936,000	18.76%
11	65,000	0	72	0	936,000	27	936,000	18.76%
12	66,000	0	72	0	936,000	27	936,000	18.76%
13	67,000	0	72	0	936,000	27	936,000	18.76%
14	68,000	0	72	0	936,000	27	936,000	18.76%
15	69,000	0	72	0	936,000	27	936,000	18.76%
16	70,000	0	72	0	936,000	27	936,000	18.76%
17	71,000	0	72	0	936,000	27	936,000	18.76%
18	72,000	0	72	0	936,000	27	936,000	18.76%
19	73,000	1	73	73,000	1,009,000	26	1,009,000	20.62%
20	74,000	0	73	0	1,009,000	26	1,009,000	20.62%
21	75,000	1	74	75,000	1,084,000	25	1,084,000	22.63%
22	76,000	1	75	76,000	1,160,000	24	1,160,000	24.45%
23	77,000	0	75	0	1,160,000	24	1,160,000	24.45%
24	78,000	1	76	78,000	1,238,000	23	1,238,000	26.45%
25	79,000	0	76	0	1,238,000	23	1,238,000	26.45%
26	80,000	1	77	80,000	1,318,000	22	1,318,000	28.49%
27	81,000	1	78	81,000	1,399,000	21	1,399,000	30.66%
28	82,000	1	79	82,000	1,481,000	20	1,481,000	32.85%
29	83,000	0	79	0	1,481,000	20	1,481,000	32.85%
30	84,000	0	79	0	1,481,000	20	1,481,000	32.85%
31	85,000	1	80	85,000	1,566,000	19	1,566,000	34.81%
32	86,000	0	80	0	1,566,000	19	1,566,000	34.81%
33	87,000	0	80	0	1,566,000	19	1,566,000	34.81%
34	88,000	1	81	88,000	1,654,000	18	1,654,000	37.05%
35	89,000	0	81	0	1,654,000	18	1,654,000	37.05%
36	90,000	1	82	90,000	1,744,000	17	1,744,000	39.35%
37	91,000	0	82	0	1,744,000	17	1,744,000	39.35%
38	92,000	1	83	92,000	1,836,000	16	1,836,000	41.89%
39	93,000	0	83	0	1,836,000	16	1,836,000	41.89%
40	94,000	1	84	94,000	1,930,000	15	1,930,000	44.09%
41	95,000	0	84	0	1,930,000	15	1,930,000	44.09%
42	96,000	1	85	96,000	2,026,000	14	2,026,000	46.53%
43	97,000	1	86	97,000	2,123,000	13	2,123,000	49.01%
44	98,000	0	86	0	2,123,000	13	2,123,000	49.01%
45	99,000	1	87	99,000	2,222,000	12	2,222,000	51.53%
46	100,000	1	88	100,000	2,322,000	11	2,322,000	54.08%
47	101,000	1	89	101,000	2,423,000	10	2,423,000	56.85%
48	102,000	0	89	0	2,423,000	10	2,423,000	56.85%
49	103,000	0	89	0	2,423,000	10	2,423,000	56.85%
50	104,000	0	89	0	2,423,000	10	2,423,000	56.85%
51	105,000	1	90	105,000	2,528,000	9	2,528,000	59.33%
52	106,000	0	90	0	2,528,000	9	2,528,000	59.33%
53	107,000	1	91	107,000	2,635,000	8	2,635,000	62.05%
54	108,000	0	91	0	2,635,000	8	2,635,000	62.05%
55	109,000	0	91	0	2,635,000	8	2,635,000	62.05%

Billing Analysis Schedules

Florida Public Service Commission

Company: MI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 1 1/2"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	110,000	0	91	0	2,435,000	8	2,435,000	62.05%
2	111,000	0	91	0	2,435,000	8	2,435,000	62.05%
3	112,000	0	91	0	2,435,000	8	2,435,000	62.05%
4	113,000	0	91	0	2,435,000	8	2,435,000	62.05%
5	114,000	1	92	114,000	2,549,000	7	2,549,000	64.96%
6	115,000	0	92	0	2,549,000	7	2,549,000	64.96%
7	116,000	0	92	0	2,549,000	7	2,549,000	64.96%
8	117,000	0	92	0	2,549,000	7	2,549,000	64.96%
9	118,000	0	92	0	2,549,000	7	2,549,000	64.96%
10	119,000	0	92	0	2,549,000	7	2,549,000	64.96%
11	120,000	0	92	0	2,549,000	7	2,549,000	64.96%
12	121,000	0	92	0	2,549,000	7	2,549,000	64.96%
13	122,000	0	92	0	2,549,000	7	2,549,000	64.96%
14	123,000	0	92	0	2,549,000	7	2,549,000	64.96%
15	124,000	0	92	0	2,549,000	7	2,549,000	64.96%
16	125,000	0	92	0	2,549,000	7	2,549,000	64.96%
17	126,000	0	92	0	2,549,000	7	2,549,000	64.96%
18	127,000	0	92	0	2,549,000	7	2,549,000	64.96%
19	128,000	0	92	0	2,549,000	7	2,549,000	64.96%
20	129,000	0	92	0	2,549,000	7	2,549,000	64.96%
21	130,000	0	92	0	2,549,000	7	2,549,000	64.96%
22	131,000	0	92	0	2,549,000	7	2,549,000	64.96%
23	132,000	0	92	0	2,549,000	7	2,549,000	64.96%
24	133,000	0	92	0	2,549,000	7	2,549,000	64.96%
25	134,000	0	92	0	2,549,000	7	2,549,000	64.96%
26	135,000	1	93	135,000	2,684,000	6	2,684,000	68.40%
27	136,000	0	93	0	2,684,000	6	2,684,000	68.40%
28	137,000	0	93	0	2,684,000	6	2,684,000	68.40%
29	138,000	0	93	0	2,684,000	6	2,684,000	68.40%
30	139,000	0	93	0	2,684,000	6	2,684,000	68.40%
31	140,000	0	93	0	2,684,000	6	2,684,000	68.40%
32	141,000	0	93	0	2,684,000	6	2,684,000	68.40%
33	142,000	1	94	142,000	2,826,000	5	2,826,000	72.02%
34	143,000	0	94	0	2,826,000	5	2,826,000	72.02%
35	144,000	0	94	0	2,826,000	5	2,826,000	72.02%
36	145,000	0	94	0	2,826,000	5	2,826,000	72.02%
37	146,000	0	94	0	2,826,000	5	2,826,000	72.02%
38	147,000	0	94	0	2,826,000	5	2,826,000	72.02%
39	148,000	0	94	0	2,826,000	5	2,826,000	72.02%
40	149,000	1	95	149,000	2,975,000	4	2,975,000	75.82%
41	150,000	0	95	0	2,975,000	4	2,975,000	75.82%
42	151,000	0	95	0	2,975,000	4	2,975,000	75.82%
43	152,000	0	95	0	2,975,000	4	2,975,000	75.82%
44	153,000	0	95	0	2,975,000	4	2,975,000	75.82%
45	154,000	0	95	0	2,975,000	4	2,975,000	75.82%
46	155,000	0	95	0	2,975,000	4	2,975,000	75.82%
47	156,000	0	95	0	2,975,000	4	2,975,000	75.82%
48	157,000	0	95	0	2,975,000	4	2,975,000	75.82%
49	158,000	0	95	0	2,975,000	4	2,975,000	75.82%
50	159,000	0	95	0	2,975,000	4	2,975,000	75.82%
51	160,000	0	95	0	2,975,000	4	2,975,000	75.82%
52	161,000	0	95	0	2,975,000	4	2,975,000	75.82%
53	162,000	0	95	0	2,975,000	4	2,975,000	75.82%
54	163,000	0	95	0	2,975,000	4	2,975,000	75.82%
55	164,000	0	95	0	2,975,000	4	2,975,000	75.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160000-WFS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	166,000	0	96	0	2,976,000	4	2,976,000	75.82%
2	166,000	1	96	166,000	3,141,000	3	3,141,000	80.05%
3	167,000	0	96	0	3,141,000	3	3,141,000	80.05%
4	168,000	0	96	0	3,141,000	3	3,141,000	80.05%
5	168,000	0	96	0	3,141,000	3	3,141,000	80.05%
6	170,000	0	96	0	3,141,000	3	3,141,000	80.05%
7	171,000	0	96	0	3,141,000	3	3,141,000	80.05%
8	172,000	0	96	0	3,141,000	3	3,141,000	80.05%
9	173,000	0	96	0	3,141,000	3	3,141,000	80.05%
10	174,000	0	96	0	3,141,000	3	3,141,000	80.05%
11	175,000	0	96	0	3,141,000	3	3,141,000	80.05%
12	176,000	0	96	0	3,141,000	3	3,141,000	80.05%
13	177,000	0	96	0	3,141,000	3	3,141,000	80.05%
14	178,000	0	96	0	3,141,000	3	3,141,000	80.05%
15	179,000	0	96	0	3,141,000	3	3,141,000	80.05%
16	180,000	0	96	0	3,141,000	3	3,141,000	80.05%
17	181,000	0	96	0	3,141,000	3	3,141,000	80.05%
18	182,000	0	96	0	3,141,000	3	3,141,000	80.05%
19	183,000	0	96	0	3,141,000	3	3,141,000	80.05%
20	184,000	0	96	0	3,141,000	3	3,141,000	80.05%
21	185,000	0	96	0	3,141,000	3	3,141,000	80.05%
22	186,000	0	96	0	3,141,000	3	3,141,000	80.05%
23	187,000	0	96	0	3,141,000	3	3,141,000	80.05%
24	188,000	0	96	0	3,141,000	3	3,141,000	80.05%
25	189,000	0	96	0	3,141,000	3	3,141,000	80.05%
26	190,000	0	96	0	3,141,000	3	3,141,000	80.05%
27	191,000	0	96	0	3,141,000	3	3,141,000	80.05%
28	192,000	0	96	0	3,141,000	3	3,141,000	80.05%
29	193,000	0	96	0	3,141,000	3	3,141,000	80.05%
30	194,000	0	96	0	3,141,000	3	3,141,000	80.05%
31	195,000	0	96	0	3,141,000	3	3,141,000	80.05%
32	196,000	0	96	0	3,141,000	3	3,141,000	80.05%
33	197,000	0	96	0	3,141,000	3	3,141,000	80.05%
34	198,000	0	96	0	3,141,000	3	3,141,000	80.05%
35	198,000	0	96	0	3,141,000	3	3,141,000	80.05%
36	200,000	0	96	0	3,141,000	3	3,141,000	80.05%
37	201,000	0	96	0	3,141,000	3	3,141,000	80.05%
38	202,000	0	96	0	3,141,000	3	3,141,000	80.05%
39	203,000	0	96	0	3,141,000	3	3,141,000	80.05%
40	204,000	0	96	0	3,141,000	3	3,141,000	80.05%
41	205,000	0	96	0	3,141,000	3	3,141,000	80.05%
42	206,000	0	96	0	3,141,000	3	3,141,000	80.05%
43	207,000	0	96	0	3,141,000	3	3,141,000	80.05%
44	208,000	0	96	0	3,141,000	3	3,141,000	80.05%
45	208,000	0	96	0	3,141,000	3	3,141,000	80.05%
46	210,000	0	96	0	3,141,000	3	3,141,000	80.05%
47	211,000	0	96	0	3,141,000	3	3,141,000	80.05%
48	212,000	0	96	0	3,141,000	3	3,141,000	80.05%
49	213,000	0	96	0	3,141,000	3	3,141,000	80.05%
50	214,000	0	96	0	3,141,000	3	3,141,000	80.05%
51	215,000	0	96	0	3,141,000	3	3,141,000	80.05%
52	216,000	0	96	0	3,141,000	3	3,141,000	80.05%
53	217,000	0	96	0	3,141,000	3	3,141,000	80.05%
54	218,000	0	96	0	3,141,000	3	3,141,000	80.05%
55	218,000	0	96	0	3,141,000	3	3,141,000	80.05%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (2)] ÷ (5)	(8) Percentage of Total
1	220,000	0	96	0	3,141,000	3	3,141,000	80.05%
2	221,000	0	96	0	3,141,000	3	3,141,000	80.05%
3	222,000	0	96	0	3,141,000	3	3,141,000	80.05%
4	223,000	1	97	223,000	3,364,000	2	3,364,000	85.73%
5	224,000	0	97	0	3,364,000	2	3,364,000	85.73%
6	225,000	0	97	0	3,364,000	2	3,364,000	85.73%
7	226,000	0	97	0	3,364,000	2	3,364,000	85.73%
8	227,000	0	97	0	3,364,000	2	3,364,000	85.73%
9	228,000	0	97	0	3,364,000	2	3,364,000	85.73%
10	229,000	0	97	0	3,364,000	2	3,364,000	85.73%
11	230,000	0	97	0	3,364,000	2	3,364,000	85.73%
12	231,000	0	97	0	3,364,000	2	3,364,000	85.73%
13	232,000	0	97	0	3,364,000	2	3,364,000	85.73%
14	233,000	0	97	0	3,364,000	2	3,364,000	85.73%
15	234,000	0	97	0	3,364,000	2	3,364,000	85.73%
16	235,000	0	97	0	3,364,000	2	3,364,000	85.73%
17	236,000	0	97	0	3,364,000	2	3,364,000	85.73%
18	237,000	0	97	0	3,364,000	2	3,364,000	85.73%
19	238,000	0	97	0	3,364,000	2	3,364,000	85.73%
20	239,000	0	97	0	3,364,000	2	3,364,000	85.73%
21	240,000	0	97	0	3,364,000	2	3,364,000	85.73%
22	241,000	0	97	0	3,364,000	2	3,364,000	85.73%
23	242,000	0	97	0	3,364,000	2	3,364,000	85.73%
24	243,000	0	97	0	3,364,000	2	3,364,000	85.73%
25	244,000	1	98	244,000	3,608,000	1	3,608,000	91.85%
26	245,000	0	98	0	3,608,000	1	3,608,000	91.85%
27	246,000	0	98	0	3,608,000	1	3,608,000	91.85%
28	247,000	0	98	0	3,608,000	1	3,608,000	91.85%
29	248,000	0	98	0	3,608,000	1	3,608,000	91.85%
30	249,000	0	98	0	3,608,000	1	3,608,000	91.85%
31	250,000	0	98	0	3,608,000	1	3,608,000	91.85%
32	251,000	0	98	0	3,608,000	1	3,608,000	91.85%
33	252,000	0	98	0	3,608,000	1	3,608,000	91.85%
34	253,000	0	98	0	3,608,000	1	3,608,000	91.85%
35	254,000	0	98	0	3,608,000	1	3,608,000	91.85%
36	255,000	0	98	0	3,608,000	1	3,608,000	91.85%
37	256,000	0	98	0	3,608,000	1	3,608,000	91.85%
38	257,000	0	98	0	3,608,000	1	3,608,000	91.85%
39	258,000	0	98	0	3,608,000	1	3,608,000	91.85%
40	259,000	0	98	0	3,608,000	1	3,608,000	91.85%
41	260,000	0	98	0	3,608,000	1	3,608,000	91.85%
42	261,000	0	98	0	3,608,000	1	3,608,000	91.85%
43	262,000	0	98	0	3,608,000	1	3,608,000	91.85%
44	263,000	0	98	0	3,608,000	1	3,608,000	91.85%
45	264,000	0	98	0	3,608,000	1	3,608,000	91.85%
46	265,000	0	98	0	3,608,000	1	3,608,000	91.85%
47	266,000	0	98	0	3,608,000	1	3,608,000	91.85%
48	267,000	0	98	0	3,608,000	1	3,608,000	91.85%
49	268,000	0	98	0	3,608,000	1	3,608,000	91.85%
50	269,000	0	98	0	3,608,000	1	3,608,000	91.85%
51	270,000	0	98	0	3,608,000	1	3,608,000	91.85%
52	271,000	0	98	0	3,608,000	1	3,608,000	91.85%
53	272,000	0	98	0	3,608,000	1	3,608,000	91.85%
54	273,000	0	98	0	3,608,000	1	3,608,000	91.85%
55	274,000	0	98	0	3,608,000	1	3,608,000	91.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

Page 33 of 178

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	275,000	0	98	0	3,808,000	1	3,808,000	91.95%
2	276,000	0	98	0	3,808,000	1	3,808,000	91.95%
3	277,000	0	98	0	3,808,000	1	3,808,000	91.95%
4	278,000	0	98	0	3,808,000	1	3,808,000	91.95%
5	279,000	0	98	0	3,808,000	1	3,808,000	91.95%
6	280,000	0	98	0	3,808,000	1	3,808,000	91.95%
7	281,000	0	98	0	3,808,000	1	3,808,000	91.95%
8	282,000	0	98	0	3,808,000	1	3,808,000	91.95%
9	283,000	0	98	0	3,808,000	1	3,808,000	91.95%
10	284,000	0	98	0	3,808,000	1	3,808,000	91.95%
11	285,000	0	98	0	3,808,000	1	3,808,000	91.95%
12	286,000	0	98	0	3,808,000	1	3,808,000	91.95%
13	287,000	0	98	0	3,808,000	1	3,808,000	91.95%
14	288,000	0	98	0	3,808,000	1	3,808,000	91.95%
15	289,000	0	98	0	3,808,000	1	3,808,000	91.95%
16	290,000	0	98	0	3,808,000	1	3,808,000	91.95%
17	291,000	0	98	0	3,808,000	1	3,808,000	91.95%
18	292,000	0	98	0	3,808,000	1	3,808,000	91.95%
19	293,000	0	98	0	3,808,000	1	3,808,000	91.95%
20	294,000	0	98	0	3,808,000	1	3,808,000	91.95%
21	295,000	0	98	0	3,808,000	1	3,808,000	91.95%
22	296,000	0	98	0	3,808,000	1	3,808,000	91.95%
23	297,000	0	98	0	3,808,000	1	3,808,000	91.95%
24	298,000	0	98	0	3,808,000	1	3,808,000	91.95%
25	299,000	0	98	0	3,808,000	1	3,808,000	91.95%
26	300,000	0	98	0	3,808,000	1	3,808,000	91.95%
27	301,000	0	98	0	3,808,000	1	3,808,000	91.95%
28	302,000	0	98	0	3,808,000	1	3,808,000	91.95%
29	303,000	0	98	0	3,808,000	1	3,808,000	91.95%
30	304,000	0	98	0	3,808,000	1	3,808,000	91.95%
31	305,000	0	98	0	3,808,000	1	3,808,000	91.95%
32	306,000	0	98	0	3,808,000	1	3,808,000	91.95%
33	307,000	0	98	0	3,808,000	1	3,808,000	91.95%
34	308,000	0	98	0	3,808,000	1	3,808,000	91.95%
35	309,000	0	98	0	3,808,000	1	3,808,000	91.95%
36	310,000	0	98	0	3,808,000	1	3,808,000	91.95%
37	311,000	0	98	0	3,808,000	1	3,808,000	91.95%
38	312,000	0	98	0	3,808,000	1	3,808,000	91.95%
39	313,000	0	98	0	3,808,000	1	3,808,000	91.95%
40	314,000	0	98	0	3,808,000	1	3,808,000	91.95%
41	315,000	0	98	0	3,808,000	1	3,808,000	91.95%
42	316,000	1	99	316,000	3,824,000	0	3,824,000	100.00%
43	Totals on Schedule E-2	99			3,824,000			

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water [] or Sewer [X]
 For Billing October to September
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	0	1	1	0	0	86	0	0.00%
2	1,000	4	5	4,000	4,000	84	88,000	1.85%
3	2,000	8	13	16,000	20,000	76	172,000	3.61%
4	3,000	0	13	0	20,000	76	248,000	5.21%
5	4,000	0	13	0	20,000	76	324,000	6.81%
6	5,000	0	13	0	20,000	76	400,000	8.40%
7	6,000	1	14	6,000	26,000	75	476,000	10.00%
8	7,000	0	14	0	26,000	75	551,000	11.57%
9	8,000	0	14	0	26,000	75	626,000	13.15%
10	9,000	2	16	18,000	44,000	73	701,000	14.72%
11	10,000	1	17	10,000	54,000	72	774,000	16.26%
12	11,000	0	17	0	54,000	72	846,000	17.77%
13	12,000	2	19	24,000	78,000	70	918,000	19.28%
14	13,000	1	20	13,000	91,000	69	988,000	20.75%
15	14,000	2	22	28,000	119,000	67	1,057,000	22.20%
16	15,000	3	25	45,000	164,000	64	1,124,000	23.61%
17	16,000	0	25	0	164,000	64	1,188,000	24.95%
18	17,000	2	27	34,000	198,000	62	1,252,000	26.30%
19	18,000	0	27	0	198,000	62	1,314,000	27.80%
20	19,000	1	28	19,000	217,000	61	1,376,000	28.90%
21	20,000	1	29	20,000	237,000	60	1,437,000	30.18%
22	21,000	1	30	21,000	258,000	59	1,497,000	31.44%
23	22,000	0	30	0	258,000	59	1,556,000	32.68%
24	23,000	1	31	23,000	281,000	58	1,615,000	33.82%
25	24,000	4	35	96,000	377,000	64	1,673,000	35.14%
26	25,000	1	36	25,000	402,000	53	1,727,000	36.27%
27	26,000	3	39	78,000	480,000	60	1,780,000	37.38%
28	27,000	2	41	54,000	534,000	48	1,830,000	38.44%
29	28,000	2	43	56,000	590,000	46	1,878,000	39.45%
30	29,000	0	43	0	590,000	46	1,924,000	40.41%
31	30,000	2	45	60,000	650,000	44	1,970,000	41.38%
32	31,000	1	46	31,000	681,000	43	2,014,000	42.30%
33	32,000	1	47	32,000	713,000	42	2,057,000	43.21%
34	33,000	0	47	0	713,000	42	2,099,000	44.09%
35	34,000	1	48	34,000	747,000	41	2,141,000	44.97%
36	35,000	0	48	0	747,000	41	2,182,000	45.83%
37	36,000	2	50	72,000	819,000	39	2,223,000	46.69%
38	37,000	0	50	0	819,000	39	2,262,000	47.51%
39	38,000	0	50	0	819,000	39	2,301,000	48.33%
40	39,000	0	50	0	819,000	39	2,340,000	49.15%
41	40,000	0	50	0	819,000	39	2,378,000	49.97%
42	41,000	0	50	0	819,000	39	2,416,000	50.79%
43	42,000	0	50	0	819,000	39	2,457,000	51.61%
44	43,000	0	50	0	819,000	39	2,496,000	52.43%
45	44,000	0	50	0	819,000	39	2,535,000	53.25%
46	45,000	0	50	0	819,000	39	2,574,000	54.06%
47	46,000	0	50	0	819,000	39	2,613,000	54.88%
48	47,000	0	50	0	819,000	39	2,652,000	55.70%
49	48,000	2	52	96,000	915,000	37	2,691,000	56.52%
50	49,000	1	53	49,000	964,000	36	2,728,000	57.30%
51	50,000	1	54	50,000	1,014,000	35	2,764,000	58.06%
52	51,000	0	54	0	1,014,000	35	2,799,000	58.79%
53	52,000	1	55	52,000	1,066,000	34	2,834,000	59.53%
54	53,000	0	55	0	1,066,000	34	2,868,000	60.24%
55	64,000	1	56	54,000	1,120,000	33	2,902,000	60.95%

Billing Analysis Schedules

Florida Public Service Commission

Company: N1 Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 35 of 179

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 2"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	55,000	0	56	0	1,120,000	33	2,835,000	61.65%
2	56,000	0	56	0	1,120,000	33	2,968,000	62.34%
3	57,000	0	56	0	1,120,000	33	3,001,000	63.03%
4	58,000	0	56	0	1,120,000	33	3,034,000	63.73%
5	59,000	1	57	59,000	1,179,000	32	3,067,000	64.42%
6	60,000	1	58	60,000	1,239,000	31	3,099,000	65.06%
7	61,000	0	58	0	1,239,000	31	3,130,000	65.74%
8	62,000	0	58	0	1,239,000	31	3,161,000	66.38%
9	63,000	1	59	63,000	1,302,000	30	3,192,000	67.04%
10	64,000	0	59	0	1,302,000	30	3,222,000	67.67%
11	65,000	0	59	0	1,302,000	30	3,252,000	68.30%
12	66,000	1	60	66,000	1,368,000	29	3,282,000	68.94%
13	67,000	0	60	0	1,368,000	29	3,311,000	69.54%
14	68,000	1	61	68,000	1,436,000	28	3,340,000	70.15%
15	69,000	0	61	0	1,436,000	28	3,368,000	70.74%
16	70,000	1	62	70,000	1,506,000	27	3,396,000	71.33%
17	71,000	2	64	142,000	1,648,000	25	3,423,000	71.90%
18	72,000	0	64	0	1,648,000	26	3,448,000	72.42%
19	73,000	0	64	0	1,648,000	25	3,473,000	72.95%
20	74,000	1	65	74,000	1,722,000	24	3,498,000	73.47%
21	75,000	0	65	0	1,722,000	24	3,522,000	73.98%
22	76,000	0	65	0	1,722,000	24	3,546,000	74.48%
23	77,000	0	65	0	1,722,000	24	3,570,000	74.98%
24	78,000	0	65	0	1,722,000	24	3,594,000	75.49%
25	79,000	0	65	0	1,722,000	24	3,618,000	75.99%
26	80,000	0	65	0	1,722,000	24	3,642,000	76.50%
27	81,000	0	65	0	1,722,000	24	3,666,000	77.00%
28	82,000	0	65	0	1,722,000	24	3,690,000	77.50%
29	83,000	0	65	0	1,722,000	24	3,714,000	78.01%
30	84,000	0	65	0	1,722,000	24	3,738,000	78.51%
31	85,000	1	66	85,000	1,807,000	23	3,762,000	79.02%
32	86,000	0	66	0	1,807,000	23	3,785,000	79.50%
33	87,000	0	66	0	1,807,000	23	3,808,000	79.98%
34	88,000	0	66	0	1,807,000	23	3,831,000	80.47%
35	89,000	1	67	89,000	1,896,000	22	3,854,000	80.95%
36	90,000	0	67	0	1,896,000	22	3,876,000	81.41%
37	91,000	0	67	0	1,896,000	22	3,898,000	81.87%
38	92,000	0	67	0	1,896,000	22	3,920,000	82.34%
39	93,000	0	67	0	1,896,000	22	3,942,000	82.80%
40	94,000	0	67	0	1,896,000	22	3,964,000	83.26%
41	95,000	0	67	0	1,896,000	22	3,986,000	83.72%
42	96,000	0	67	0	1,896,000	22	4,008,000	84.18%
43	97,000	2	69	194,000	2,090,000	20	4,030,000	84.65%
44	98,000	1	70	98,000	2,188,000	19	4,050,000	85.07%
45	99,000	0	70	0	2,188,000	19	4,069,000	85.47%
46	100,000	0	70	0	2,188,000	19	4,088,000	85.88%
47	101,000	1	71	101,000	2,289,000	18	4,107,000	86.28%
48	102,000	0	71	0	2,289,000	18	4,125,000	86.64%
49	103,000	0	71	0	2,289,000	18	4,143,000	87.02%
50	104,000	0	71	0	2,289,000	18	4,161,000	87.40%
51	105,000	0	71	0	2,289,000	18	4,179,000	87.78%
52	106,000	0	71	0	2,289,000	18	4,197,000	88.15%
53	107,000	0	71	0	2,289,000	18	4,215,000	88.53%
54	108,000	0	71	0	2,289,000	18	4,233,000	88.91%
55	109,000	0	71	0	2,289,000	18	4,251,000	89.29%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

Page 36 of 176

Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Meter Size: 2"

Customer Class: General Service

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	110,000	2	73	220,000	2,609,000	16	4,268,000	89.67%
2	111,000	1	74	111,000	2,620,000	15	4,285,000	90.00%
3	112,000	0	74	0	2,620,000	15	4,300,000	90.32%
4	113,000	1	75	113,000	2,733,000	14	4,315,000	90.63%
5	114,000	0	75	0	2,733,000	14	4,320,000	90.93%
6	115,000	0	75	0	2,733,000	14	4,343,000	91.22%
7	116,000	1	76	116,000	2,849,000	13	4,357,000	91.51%
8	117,000	0	76	0	2,849,000	13	4,370,000	91.79%
9	118,000	0	76	0	2,849,000	13	4,383,000	92.06%
10	119,000	0	76	0	2,849,000	13	4,398,000	92.33%
11	120,000	0	76	0	2,849,000	13	4,408,000	92.61%
12	121,000	1	77	121,000	2,970,000	12	4,422,000	92.88%
13	122,000	0	77	0	2,970,000	12	4,434,000	93.13%
14	123,000	0	77	0	2,970,000	12	4,448,000	93.38%
15	124,000	0	77	0	2,970,000	12	4,458,000	93.64%
16	125,000	0	77	0	2,970,000	12	4,470,000	93.89%
17	125,000	0	77	0	2,970,000	12	4,482,000	94.14%
18	127,000	0	77	0	2,970,000	12	4,494,000	94.39%
19	128,000	1	78	128,000	3,098,000	11	4,506,000	94.64%
20	129,000	0	78	0	3,098,000	11	4,517,000	94.88%
21	130,000	0	78	0	3,098,000	11	4,528,000	95.11%
22	131,000	0	78	0	3,098,000	11	4,539,000	95.34%
23	132,000	1	79	132,000	3,230,000	10	4,550,000	95.57%
24	133,000	0	79	0	3,230,000	10	4,560,000	95.78%
25	134,000	0	79	0	3,230,000	10	4,570,000	95.99%
26	135,000	1	80	135,000	3,365,000	9	4,580,000	96.20%
27	136,000	1	81	136,000	3,501,000	8	4,589,000	96.39%
28	137,000	0	81	0	3,501,000	8	4,597,000	96.58%
29	138,000	1	82	138,000	3,639,000	7	4,605,000	96.72%
30	138,000	0	82	0	3,639,000	7	4,612,000	96.87%
31	140,000	0	82	0	3,639,000	7	4,619,000	97.02%
32	141,000	0	82	0	3,639,000	7	4,626,000	97.18%
33	142,000	0	82	0	3,639,000	7	4,633,000	97.31%
34	143,000	1	83	143,000	3,782,000	6	4,640,000	97.48%
35	144,000	0	83	0	3,782,000	6	4,648,000	97.58%
36	145,000	0	83	0	3,782,000	6	4,652,000	97.71%
37	146,000	0	83	0	3,782,000	6	4,658,000	97.84%
38	147,000	0	83	0	3,782,000	6	4,664,000	97.98%
39	148,000	0	83	0	3,782,000	6	4,670,000	98.09%
40	149,000	0	83	0	3,782,000	6	4,676,000	98.21%
41	150,000	0	83	0	3,782,000	6	4,682,000	98.34%
42	151,000	1	84	151,000	3,933,000	5	4,688,000	98.47%
43	152,000	0	84	0	3,933,000	5	4,693,000	98.57%
44	153,000	0	84	0	3,933,000	5	4,698,000	98.68%
45	154,000	0	84	0	3,933,000	5	4,703,000	98.78%
46	155,000	0	84	0	3,933,000	5	4,708,000	98.89%
47	156,000	1	85	156,000	4,089,000	4	4,713,000	98.99%
48	157,000	0	85	0	4,089,000	4	4,717,000	99.08%
49	158,000	0	85	0	4,089,000	4	4,721,000	99.18%
50	159,000	0	85	0	4,089,000	4	4,725,000	99.24%
51	160,000	0	85	0	4,089,000	4	4,729,000	99.33%
52	161,000	0	85	0	4,089,000	4	4,733,000	99.41%
53	162,000	1	86	162,000	4,251,000	3	4,737,000	99.50%
54	163,000	0	86	0	4,251,000	3	4,740,000	99.58%
55	164,000	0	86	0	4,251,000	3	4,743,000	99.62%

Billing Analysis Schedule

Florida Public Service Commission

Company: Ni Florida, LLC

Schedule E-14

Docket No.: 160030-WS

Page 37 of 179

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Meter Size: 2"

Customer Class: General Service

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	165,000	1	87	165,000	4,416,000	2	4,748,000	99.68%
2	166,000	0	87	0	4,416,000	2	4,748,000	99.73%
3	167,000	0	87	0	4,416,000	2	4,750,000	99.77%
4	168,000	0	87	0	4,416,000	2	4,752,000	99.81%
5	169,000	0	87	0	4,416,000	2	4,754,000	99.85%
6	170,000	0	87	0	4,416,000	2	4,756,000	99.89%
7	171,000	1	88	171,000	4,587,000	1	4,758,000	99.94%
8	172,000	0	88	0	4,587,000	1	4,759,000	99.98%
9	173,000	0	88	0	4,587,000	1	4,760,000	99.98%
10	174,000	1	89	174,000	4,761,000	0	4,761,000	100.00%
11	Totals on Schedule E-2	89	89		4,761,000			

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 38 of 178

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	0	1	1	0	0	23	0	0.00%
2	1,000	0	1	0	0	23	23,000	1.14%
3	2,000	0	1	0	0	23	46,000	2.28%
4	3,000	0	1	0	0	23	69,000	3.43%
5	4,000	0	1	0	0	23	92,000	4.57%
6	5,000	0	1	0	0	23	115,000	5.71%
7	6,000	0	1	0	0	23	138,000	6.65%
8	7,000	0	1	0	0	23	161,000	7.60%
9	8,000	0	1	0	0	23	184,000	8.14%
10	9,000	0	1	0	0	23	207,000	10.28%
11	10,000	0	1	0	0	23	230,000	11.42%
12	11,000	0	1	0	0	23	253,000	12.56%
13	12,000	0	1	0	0	23	276,000	13.70%
14	13,000	0	1	0	0	23	299,000	14.85%
15	14,000	0	1	0	0	23	322,000	15.99%
16	15,000	0	1	0	0	23	345,000	17.13%
17	16,000	0	1	0	0	23	368,000	18.27%
18	17,000	0	1	0	0	23	391,000	19.41%
19	18,000	0	1	0	0	23	414,000	20.55%
20	19,000	0	1	0	0	23	437,000	21.70%
21	20,000	0	1	0	0	23	460,000	22.84%
22	21,000	0	1	0	0	23	483,000	23.98%
23	22,000	0	1	0	0	23	506,000	25.12%
24	23,000	0	1	0	0	23	529,000	26.27%
25	24,000	1	2	24,000	24,000	22	552,000	27.41%
26	25,000	0	2	0	24,000	22	574,000	28.50%
27	26,000	0	2	0	24,000	22	596,000	29.59%
28	27,000	0	2	0	24,000	22	618,000	30.69%
29	28,000	0	2	0	24,000	22	640,000	31.78%
30	29,000	0	2	0	24,000	22	662,000	32.87%
31	30,000	1	3	30,000	54,000	21	684,000	33.96%
32	31,000	0	3	0	54,000	21	705,000	35.00%
33	32,000	0	3	0	54,000	21	726,000	36.09%
34	33,000	0	3	0	54,000	21	747,000	37.09%
35	34,000	0	3	0	54,000	21	768,000	38.13%
36	35,000	0	3	0	54,000	21	789,000	39.18%
37	36,000	0	3	0	54,000	21	810,000	40.22%
38	37,000	1	4	37,000	91,000	20	831,000	41.26%
39	38,000	0	4	0	91,000	20	851,000	42.25%
40	39,000	0	4	0	91,000	20	871,000	43.25%
41	40,000	2	6	80,000	171,000	18	891,000	44.24%
42	41,000	0	6	0	171,000	18	909,000	45.13%
43	42,000	0	6	0	171,000	18	927,000	46.03%
44	43,000	0	6	0	171,000	18	945,000	46.92%
45	44,000	0	6	0	171,000	18	963,000	47.82%
46	45,000	0	6	0	171,000	18	981,000	48.71%
47	46,000	1	7	46,000	217,000	17	999,000	49.60%
48	47,000	1	8	47,000	264,000	16	1,016,000	50.45%
49	48,000	0	8	0	264,000	16	1,032,000	51.24%
50	49,000	0	8	0	264,000	16	1,048,000	52.04%
51	50,000	0	8	0	264,000	16	1,064,000	52.83%
52	51,000	0	8	0	264,000	16	1,080,000	53.62%
53	52,000	1	9	52,000	316,000	15	1,096,000	54.42%
54	53,000	0	9	0	316,000	15	1,111,000	55.16%
55	54,000	1	10	54,000	370,000	14	1,126,000	55.91%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	55,000	0	10	0	370,000	14	1,140,000	56.80%
2	56,000	0	10	0	370,000	14	1,154,000	57.30%
3	57,000	0	10	0	370,000	14	1,168,000	57.96%
4	58,000	1	11	58,000	428,000	13	1,182,000	58.80%
5	59,000	0	11	0	428,000	13	1,196,000	59.33%
6	60,000	0	11	0	428,000	13	1,208,000	59.86%
7	61,000	0	11	0	428,000	13	1,221,000	60.63%
8	62,000	0	11	0	428,000	13	1,234,000	61.27%
9	63,000	0	11	0	428,000	13	1,247,000	61.92%
10	64,000	0	11	0	428,000	13	1,260,000	62.56%
11	65,000	0	11	0	428,000	13	1,273,000	63.21%
12	66,000	0	11	0	428,000	13	1,286,000	63.85%
13	67,000	1	12	67,000	495,000	12	1,299,000	64.60%
14	68,000	0	12	0	495,000	12	1,311,000	65.06%
15	69,000	0	12	0	495,000	12	1,323,000	65.66%
16	70,000	1	13	70,000	565,000	11	1,335,000	66.20%
17	71,000	1	14	71,000	636,000	10	1,346,000	66.83%
18	72,000	0	14	0	636,000	10	1,358,000	67.33%
19	73,000	0	14	0	636,000	10	1,369,000	67.83%
20	74,000	1	15	74,000	710,000	9	1,378,000	68.32%
21	75,000	0	15	0	710,000	9	1,385,000	68.77%
22	76,000	0	15	0	710,000	9	1,394,000	69.22%
23	77,000	0	15	0	710,000	9	1,403,000	69.69%
24	78,000	0	15	0	710,000	9	1,412,000	70.11%
25	79,000	0	15	0	710,000	9	1,421,000	70.56%
26	80,000	0	15	0	710,000	9	1,430,000	71.00%
27	81,000	0	15	0	710,000	9	1,439,000	71.45%
28	82,000	0	15	0	710,000	9	1,448,000	71.90%
29	83,000	0	15	0	710,000	9	1,457,000	72.34%
30	84,000	0	15	0	710,000	9	1,466,000	72.79%
31	85,000	0	15	0	710,000	9	1,475,000	73.24%
32	86,000	0	15	0	710,000	9	1,484,000	73.69%
33	87,000	0	15	0	710,000	9	1,493,000	74.13%
34	88,000	0	15	0	710,000	9	1,502,000	74.58%
35	89,000	0	15	0	710,000	8	1,511,000	75.02%
36	90,000	0	16	0	710,000	9	1,520,000	75.47%
37	91,000	0	16	0	710,000	9	1,529,000	75.92%
38	92,000	0	16	0	710,000	9	1,538,000	76.37%
39	93,000	0	16	0	710,000	9	1,547,000	76.81%
40	94,000	0	16	0	710,000	9	1,556,000	77.26%
41	95,000	1	16	95,000	805,000	8	1,565,000	77.71%
42	96,000	0	16	0	805,000	8	1,573,000	78.10%
43	97,000	0	16	0	805,000	8	1,581,000	78.50%
44	98,000	0	16	0	805,000	8	1,589,000	78.90%
45	99,000	0	16	0	805,000	8	1,597,000	79.29%
46	100,000	0	16	0	805,000	8	1,605,000	79.69%
47	101,000	1	17	101,000	906,000	7	1,613,000	80.09%
48	102,000	0	17	0	906,000	7	1,620,000	80.44%
49	103,000	1	18	103,000	1,009,000	6	1,627,000	80.76%
50	104,000	0	18	0	1,009,000	6	1,633,000	81.06%
51	105,000	0	18	0	1,009,000	6	1,639,000	81.38%
52	106,000	0	18	0	1,009,000	6	1,645,000	81.68%
53	107,000	0	18	0	1,009,000	6	1,651,000	81.98%
54	108,000	0	18	0	1,009,000	6	1,657,000	82.27%
55	109,000	0	18	0	1,009,000	6	1,663,000	82.57%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 DocId: No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	110,000	0	18	0	1,009,000	6	1,666,000	82.87%
2	111,000	0	18	0	1,009,000	6	1,675,000	83.17%
3	112,000	0	18	0	1,009,000	6	1,681,000	83.47%
4	113,000	0	18	0	1,009,000	6	1,687,000	83.76%
5	114,000	1	19	114,000	1,123,000	5	1,693,000	84.06%
6	115,000	0	19	0	1,123,000	5	1,699,000	84.31%
7	116,000	0	19	0	1,123,000	5	1,703,000	84.56%
8	117,000	0	19	0	1,123,000	5	1,708,000	84.81%
9	118,000	1	20	118,000	1,241,000	4	1,715,000	85.05%
10	119,000	0	20	0	1,241,000	4	1,717,000	85.25%
11	120,000	0	20	0	1,241,000	4	1,721,000	85.45%
12	121,000	0	20	0	1,241,000	4	1,725,000	85.65%
13	122,000	0	20	0	1,241,000	4	1,729,000	85.85%
14	123,000	0	20	0	1,241,000	4	1,733,000	86.05%
15	124,000	0	20	0	1,241,000	4	1,737,000	86.25%
16	125,000	0	20	0	1,241,000	4	1,741,000	86.44%
17	126,000	0	20	0	1,241,000	4	1,745,000	86.64%
18	127,000	0	20	0	1,241,000	4	1,749,000	86.84%
19	128,000	1	21	128,000	1,369,000	3	1,753,000	87.04%
20	129,000	0	21	0	1,369,000	3	1,758,000	87.19%
21	130,000	0	21	0	1,369,000	3	1,763,000	87.34%
22	131,000	0	21	0	1,369,000	3	1,768,000	87.49%
23	132,000	0	21	0	1,369,000	3	1,773,000	87.64%
24	133,000	0	21	0	1,369,000	3	1,778,000	87.79%
25	134,000	0	21	0	1,369,000	3	1,771,000	87.63%
26	135,000	0	21	0	1,369,000	3	1,774,000	88.08%
27	136,000	0	21	0	1,369,000	3	1,777,000	88.23%
28	137,000	0	21	0	1,369,000	3	1,780,000	88.38%
29	138,000	0	21	0	1,369,000	3	1,783,000	88.53%
30	139,000	0	21	0	1,369,000	3	1,786,000	88.68%
31	140,000	0	21	0	1,369,000	3	1,789,000	88.83%
32	141,000	0	21	0	1,369,000	3	1,792,000	88.98%
33	142,000	0	21	0	1,369,000	3	1,795,000	89.13%
34	143,000	0	21	0	1,369,000	3	1,798,000	89.28%
35	144,000	0	21	0	1,369,000	3	1,801,000	89.42%
36	145,000	0	21	0	1,369,000	3	1,804,000	89.57%
37	146,000	1	22	146,000	1,515,000	2	1,807,000	89.72%
38	147,000	0	22	0	1,515,000	2	1,809,000	89.82%
39	148,000	0	22	0	1,515,000	2	1,811,000	89.92%
40	149,000	0	22	0	1,515,000	2	1,813,000	90.02%
41	150,000	0	22	0	1,515,000	2	1,815,000	90.12%
42	151,000	0	22	0	1,515,000	2	1,817,000	90.22%
43	152,000	0	22	0	1,515,000	2	1,819,000	90.32%
44	153,000	0	22	0	1,515,000	2	1,821,000	90.42%
45	154,000	0	22	0	1,515,000	2	1,823,000	90.52%
46	155,000	0	22	0	1,515,000	2	1,825,000	90.62%
47	156,000	0	22	0	1,515,000	2	1,827,000	90.71%
48	157,000	0	22	0	1,515,000	2	1,829,000	90.81%
49	158,000	0	22	0	1,515,000	2	1,831,000	90.91%
50	159,000	0	22	0	1,515,000	2	1,833,000	91.01%
51	160,000	0	22	0	1,515,000	2	1,835,000	91.11%
52	161,000	0	22	0	1,515,000	2	1,837,000	91.21%
53	162,000	0	22	0	1,515,000	2	1,839,000	91.31%
54	163,000	0	22	0	1,515,000	2	1,841,000	91.41%
55	164,000	1	23	164,000	1,679,000	1	1,843,000	91.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	166,000	0	23	0	1,679,000	1		
2	166,000	0	23	0	1,679,000	1	1,944,000	91.69%
3	167,000	0	23	0	1,679,000	1	1,945,000	91.61%
4	168,000	0	23	0	1,679,000	1	1,846,000	91.69%
5	168,000	0	23	0	1,679,000	1	1,847,000	91.71%
6	170,000	0	23	0	1,679,000	1	1,846,000	91.76%
7	171,000	0	23	0	1,679,000	1	1,849,000	91.61%
8	172,000	0	23	0	1,679,000	1	1,850,000	91.66%
9	173,000	0	23	0	1,679,000	1	1,851,000	91.91%
10	174,000	0	23	0	1,679,000	1	1,852,000	91.96%
11	175,000	0	23	0	1,679,000	1	1,853,000	92.01%
12	176,000	0	23	0	1,679,000	1	1,854,000	92.06%
13	177,000	0	23	0	1,679,000	1	1,855,000	92.11%
14	178,000	0	23	0	1,679,000	1	1,856,000	92.16%
15	179,000	0	23	0	1,679,000	1	1,857,000	92.20%
16	180,000	0	23	0	1,679,000	1	1,858,000	92.25%
17	181,000	0	23	0	1,679,000	1	1,859,000	92.30%
18	182,000	0	23	0	1,679,000	1	1,860,000	92.35%
19	183,000	0	23	0	1,679,000	1	1,861,000	92.40%
20	184,000	0	23	0	1,679,000	1	1,862,000	92.45%
21	185,000	0	23	0	1,679,000	1	1,863,000	92.50%
22	186,000	0	23	0	1,679,000	1	1,864,000	92.55%
23	187,000	0	23	0	1,679,000	1	1,865,000	92.60%
24	188,000	0	23	0	1,679,000	1	1,866,000	92.65%
25	189,000	0	23	0	1,679,000	1	1,867,000	92.70%
26	190,000	0	23	0	1,679,000	1	1,868,000	92.75%
27	191,000	0	23	0	1,679,000	1	1,869,000	92.80%
28	192,000	0	23	0	1,679,000	1	1,870,000	92.85%
29	193,000	0	23	0	1,679,000	1	1,871,000	92.90%
30	194,000	0	23	0	1,679,000	1	1,872,000	92.95%
31	195,000	0	23	0	1,679,000	1	1,873,000	93.00%
32	196,000	0	23	0	1,679,000	1	1,874,000	93.05%
33	197,000	0	23	0	1,679,000	1	1,875,000	93.10%
34	198,000	0	23	0	1,679,000	1	1,876,000	93.15%
35	199,000	0	23	0	1,679,000	1	1,877,000	93.20%
36	200,000	0	23	0	1,679,000	1	1,878,000	93.25%
37	201,000	0	23	0	1,679,000	1	1,879,000	93.30%
38	202,000	0	23	0	1,679,000	1	1,880,000	93.35%
39	203,000	0	23	0	1,679,000	1	1,881,000	93.40%
40	204,000	0	23	0	1,679,000	1	1,882,000	93.45%
41	205,000	0	23	0	1,679,000	1	1,883,000	93.50%
42	206,000	0	23	0	1,679,000	1	1,884,000	93.55%
43	207,000	0	23	0	1,679,000	1	1,885,000	93.59%
44	208,000	0	23	0	1,679,000	1	1,886,000	93.64%
45	209,000	0	23	0	1,679,000	1	1,887,000	93.69%
46	210,000	0	23	0	1,679,000	1	1,888,000	93.74%
47	211,000	0	23	0	1,679,000	1	1,889,000	93.79%
48	212,000	0	23	0	1,679,000	1	1,890,000	93.84%
49	213,000	0	23	0	1,679,000	1	1,891,000	93.89%
50	214,000	0	23	0	1,679,000	1	1,892,000	93.94%
51	215,000	0	23	0	1,679,000	1	1,893,000	93.99%
52	216,000	0	23	0	1,679,000	1	1,894,000	94.04%
53	217,000	0	23	0	1,679,000	1	1,895,000	94.09%
54	218,000	0	23	0	1,679,000	1	1,896,000	94.14%
55	219,000	0	23	0	1,679,000	1	1,897,000	94.19%
							1,898,000	94.24%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	220,000	0	23	0	1,679,000	1		
2	221,000	0	23	0	1,679,000	1	1,899,000	94.20%
3	222,000	0	23	0	1,679,000	1	1,900,000	94.34%
4	223,000	0	23	0	1,679,000	1	1,901,000	94.39%
5	224,000	0	23	0	1,679,000	1	1,902,000	94.44%
6	225,000	0	23	0	1,679,000	1	1,903,000	94.49%
7	226,000	0	23	0	1,679,000	1	1,904,000	94.54%
8	227,000	0	23	0	1,679,000	1	1,905,000	94.59%
9	228,000	0	23	0	1,679,000	1	1,906,000	94.64%
10	229,000	0	23	0	1,679,000	1	1,907,000	94.69%
11	230,000	0	23	0	1,679,000	1	1,908,000	94.74%
12	231,000	0	23	0	1,679,000	1	1,909,000	94.79%
13	232,000	0	23	0	1,679,000	1	1,910,000	94.84%
14	233,000	0	23	0	1,679,000	1	1,911,000	94.89%
15	234,000	0	23	0	1,679,000	1	1,912,000	94.94%
16	235,000	0	23	0	1,679,000	1	1,913,000	94.99%
17	236,000	0	23	0	1,679,000	1	1,914,000	95.03%
18	237,000	0	23	0	1,679,000	1	1,915,000	95.08%
19	238,000	0	23	0	1,679,000	1	1,916,000	95.13%
20	239,000	0	23	0	1,679,000	1	1,917,000	95.18%
21	240,000	0	23	0	1,679,000	1	1,918,000	95.23%
22	241,000	0	23	0	1,679,000	1	1,919,000	95.28%
23	242,000	0	23	0	1,679,000	1	1,920,000	95.33%
24	243,000	0	23	0	1,679,000	1	1,921,000	95.38%
25	244,000	0	23	0	1,679,000	1	1,922,000	95.43%
26	245,000	0	23	0	1,679,000	1	1,923,000	95.48%
27	246,000	0	23	0	1,679,000	1	1,924,000	95.53%
28	247,000	0	23	0	1,679,000	1	1,925,000	95.58%
29	248,000	0	23	0	1,679,000	1	1,926,000	95.63%
30	249,000	0	23	0	1,679,000	1	1,927,000	95.68%
31	250,000	0	23	0	1,679,000	1	1,928,000	95.73%
32	251,000	0	23	0	1,679,000	1	1,929,000	95.78%
33	252,000	0	23	0	1,679,000	1	1,930,000	95.83%
34	253,000	0	23	0	1,679,000	1	1,931,000	95.88%
35	254,000	0	23	0	1,679,000	1	1,932,000	95.93%
36	255,000	0	23	0	1,679,000	1	1,933,000	95.98%
37	256,000	0	23	0	1,679,000	1	1,934,000	96.03%
38	257,000	0	23	0	1,679,000	1	1,935,000	96.08%
39	258,000	0	23	0	1,679,000	1	1,936,000	96.13%
40	259,000	0	23	0	1,679,000	1	1,937,000	96.18%
41	260,000	0	23	0	1,679,000	1	1,938,000	96.23%
42	261,000	0	23	0	1,679,000	1	1,939,000	96.28%
43	262,000	0	23	0	1,679,000	1	1,940,000	96.33%
44	263,000	0	23	0	1,679,000	1	1,941,000	96.38%
45	264,000	0	23	0	1,679,000	1	1,942,000	96.43%
46	265,000	0	23	0	1,679,000	1	1,943,000	96.47%
47	266,000	0	23	0	1,679,000	1	1,944,000	96.52%
48	267,000	0	23	0	1,679,000	1	1,945,000	96.57%
49	268,000	0	23	0	1,679,000	1	1,946,000	96.62%
50	268,000	0	23	0	1,679,000	1	1,947,000	96.67%
51	270,000	0	23	0	1,679,000	1	1,948,000	96.72%
52	271,000	0	23	0	1,679,000	1	1,949,000	96.77%
53	272,000	0	23	0	1,679,000	1	1,950,000	96.82%
54	273,000	0	23	0	1,679,000	1	1,951,000	96.87%
55	274,000	0	23	0	1,679,000	1	1,952,000	96.92%
							1,953,000	96.97%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W5

Page 43 of 170

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 3"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	275,000	0	23	0	1,679,000	1	1,954,000	97.02%
2	276,000	0	23	0	1,679,000	1	1,955,000	97.07%
3	277,000	0	23	0	1,679,000	1	1,956,000	97.12%
4	278,000	0	23	0	1,679,000	1	1,957,000	97.17%
5	279,000	0	23	0	1,679,000	1	1,958,000	97.22%
6	280,000	0	23	0	1,679,000	1	1,959,000	97.27%
7	281,000	0	23	0	1,679,000	1	1,960,000	97.32%
8	282,000	0	23	0	1,679,000	1	1,961,000	97.37%
9	283,000	0	23	0	1,679,000	1	1,962,000	97.42%
10	284,000	0	23	0	1,679,000	1	1,963,000	97.47%
11	285,000	0	23	0	1,679,000	1	1,964,000	97.52%
12	286,000	0	23	0	1,679,000	1	1,965,000	97.57%
13	287,000	0	23	0	1,679,000	1	1,966,000	97.62%
14	288,000	0	23	0	1,679,000	1	1,967,000	97.67%
15	289,000	0	23	0	1,679,000	1	1,968,000	97.72%
16	290,000	0	23	0	1,679,000	1	1,969,000	97.77%
17	291,000	0	23	0	1,679,000	1	1,970,000	97.82%
18	292,000	0	23	0	1,679,000	1	1,971,000	97.86%
19	293,000	0	23	0	1,679,000	1	1,972,000	97.91%
20	294,000	0	23	0	1,679,000	1	1,973,000	97.96%
21	295,000	0	23	0	1,679,000	1	1,974,000	98.01%
22	296,000	0	23	0	1,679,000	1	1,975,000	98.06%
23	297,000	0	23	0	1,679,000	1	1,976,000	98.11%
24	298,000	0	23	0	1,679,000	1	1,977,000	98.16%
25	299,000	0	23	0	1,679,000	1	1,978,000	98.21%
26	300,000	0	23	0	1,679,000	1	1,979,000	98.26%
27	301,000	0	23	0	1,679,000	1	1,980,000	98.31%
28	302,000	0	23	0	1,679,000	1	1,981,000	98.36%
29	303,000	0	23	0	1,679,000	1	1,982,000	98.41%
30	304,000	0	23	0	1,679,000	1	1,983,000	98.46%
31	305,000	0	23	0	1,679,000	1	1,984,000	98.51%
32	306,000	0	23	0	1,679,000	1	1,985,000	98.56%
33	307,000	0	23	0	1,679,000	1	1,986,000	98.61%
34	308,000	0	23	0	1,679,000	1	1,987,000	98.66%
35	309,000	0	23	0	1,679,000	1	1,988,000	98.71%
36	310,000	0	23	0	1,679,000	1	1,989,000	98.76%
37	311,000	0	23	0	1,679,000	1	1,990,000	98.81%
38	312,000	0	23	0	1,679,000	1	1,991,000	98.86%
39	313,000	0	23	0	1,679,000	1	1,992,000	98.91%
40	314,000	0	23	0	1,679,000	1	1,993,000	98.96%
41	315,000	0	23	0	1,679,000	1	1,994,000	99.01%
42	316,000	0	23	0	1,679,000	1	1,995,000	99.06%
43	317,000	0	23	0	1,679,000	1	1,996,000	99.11%
44	318,000	0	23	0	1,679,000	1	1,997,000	99.16%
45	319,000	0	23	0	1,679,000	1	1,998,000	99.21%
46	320,000	0	23	0	1,679,000	1	1,999,000	99.26%
47	321,000	0	23	0	1,679,000	1	2,000,000	99.30%
48	322,000	0	23	0	1,679,000	1	2,001,000	99.35%
49	323,000	0	23	0	1,679,000	1	2,002,000	99.40%
50	324,000	0	23	0	1,679,000	1	2,003,000	99.45%
51	325,000	0	23	0	1,679,000	1	2,004,000	99.50%
52	326,000	0	23	0	1,679,000	1	2,005,000	99.55%
53	327,000	0	23	0	1,679,000	1	2,006,000	99.60%
54	328,000	0	23	0	1,679,000	1	2,007,000	99.65%
55	329,000	0	23	0	1,679,000	1	2,008,000	99.70%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 3"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	330,000	0	23	0	1,679,000	1	2,009,000	99.76%
2	331,000	0	23	0	1,679,000	1	2,010,000	99.80%
3	332,000	0	23	0	1,679,000	1	2,011,000	99.85%
4	333,000	0	23	0	1,679,000	1	2,012,000	99.90%
5	334,000	0	23	0	1,679,000	1	2,013,000	99.95%
6	335,000	1	24	335,000	2,014,000	0	2,014,000	100.00%
7	Totals on Schedule E-2	24			2,014,000			

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W5

Page 46 of 170

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 8"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor ((1) X (6)) + (5)	(8) Percentage of Total
1	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	12	12,000	0.18%
3	2,000	0	0	0	0	12	24,000	0.35%
4	3,000	0	0	0	0	12	36,000	0.53%
5	4,000	0	0	0	0	12	48,000	0.71%
6	5,000	0	0	0	0	12	60,000	0.88%
7	6,000	0	0	0	0	12	72,000	1.08%
8	7,000	0	0	0	0	12	84,000	1.24%
9	8,000	0	0	0	0	12	96,000	1.41%
10	9,000	0	0	0	0	12	108,000	1.59%
11	10,000	0	0	0	0	12	120,000	1.77%
12	11,000	0	0	0	0	12	132,000	1.94%
13	12,000	0	0	0	0	12	144,000	2.12%
14	13,000	0	0	0	0	12	156,000	2.30%
15	14,000	0	0	0	0	12	168,000	2.47%
16	15,000	0	0	0	0	12	180,000	2.65%
17	16,000	0	0	0	0	12	192,000	2.83%
18	17,000	0	0	0	0	12	204,000	3.00%
19	18,000	0	0	0	0	12	216,000	3.18%
20	19,000	0	0	0	0	12	228,000	3.35%
21	20,000	0	0	0	0	12	240,000	3.53%
22	21,000	0	0	0	0	12	252,000	3.71%
23	22,000	0	0	0	0	12	264,000	3.88%
24	23,000	0	0	0	0	12	276,000	4.06%
25	24,000	0	0	0	0	12	288,000	4.24%
26	25,000	0	0	0	0	12	300,000	4.41%
27	26,000	0	0	0	0	12	312,000	4.59%
28	27,000	0	0	0	0	12	324,000	4.77%
29	28,000	0	0	0	0	12	336,000	4.94%
30	29,000	0	0	0	0	12	348,000	5.12%
31	30,000	0	0	0	0	12	360,000	5.30%
32	31,000	0	0	0	0	12	372,000	5.47%
33	32,000	0	0	0	0	12	384,000	5.65%
34	33,000	0	0	0	0	12	396,000	5.83%
35	34,000	0	0	0	0	12	408,000	6.00%
36	35,000	0	0	0	0	12	420,000	6.18%
37	36,000	0	0	0	0	12	432,000	6.36%
38	37,000	0	0	0	0	12	444,000	6.53%
39	38,000	0	0	0	0	12	456,000	6.71%
40	39,000	0	0	0	0	12	468,000	6.89%
41	40,000	0	0	0	0	12	480,000	7.06%
42	41,000	0	0	0	0	12	492,000	7.24%
43	42,000	0	0	0	0	12	504,000	7.42%
44	43,000	0	0	0	0	12	516,000	7.59%
45	44,000	0	0	0	0	12	528,000	7.77%
46	45,000	0	0	0	0	12	540,000	7.95%
47	46,000	0	0	0	0	12	552,000	8.12%
48	47,000	0	0	0	0	12	564,000	8.30%
49	48,000	0	0	0	0	12	576,000	8.48%
50	49,000	0	0	0	0	12	588,000	8.65%
51	50,000	0	0	0	0	12	600,000	8.83%
52	51,000	0	0	0	0	12	612,000	9.01%
53	52,000	0	0	0	0	12	624,000	9.18%
54	53,000	0	0	0	0	12	636,000	9.36%
55	54,000	0	0	0	0	12	648,000	9.54%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	55,000	0	0	0	0	12	660,000	9.71%
2	56,000	0	0	0	0	12	672,000	9.86%
3	57,000	0	0	0	0	12	684,000	10.06%
4	58,000	0	0	0	0	12	696,000	10.24%
5	59,000	0	0	0	0	12	708,000	10.42%
6	60,000	0	0	0	0	12	720,000	10.59%
7	61,000	0	0	0	0	12	732,000	10.77%
8	62,000	0	0	0	0	12	744,000	10.95%
9	63,000	0	0	0	0	12	756,000	11.12%
10	64,000	0	0	0	0	12	768,000	11.30%
11	65,000	0	0	0	0	12	780,000	11.48%
12	66,000	0	0	0	0	12	792,000	11.65%
13	67,000	0	0	0	0	12	804,000	11.83%
14	68,000	0	0	0	0	12	816,000	12.01%
15	69,000	0	0	0	0	12	828,000	12.18%
16	70,000	0	0	0	0	12	840,000	12.36%
17	71,000	0	0	0	0	12	852,000	12.54%
18	72,000	0	0	0	0	12	864,000	12.71%
19	73,000	0	0	0	0	12	876,000	12.89%
20	74,000	0	0	0	0	12	888,000	13.07%
21	75,000	0	0	0	0	12	900,000	13.24%
22	76,000	0	0	0	0	12	912,000	13.42%
23	77,000	0	0	0	0	12	924,000	13.60%
24	78,000	0	0	0	0	12	936,000	13.77%
25	79,000	0	0	0	0	12	948,000	13.95%
26	80,000	0	0	0	0	12	960,000	14.13%
27	81,000	0	0	0	0	12	972,000	14.30%
28	82,000	0	0	0	0	12	984,000	14.48%
29	83,000	0	0	0	0	12	996,000	14.66%
30	84,000	0	0	0	0	12	1,008,000	14.83%
31	85,000	0	0	0	0	12	1,020,000	15.01%
32	86,000	0	0	0	0	12	1,032,000	15.19%
33	87,000	0	0	0	0	12	1,044,000	15.38%
34	88,000	0	0	0	0	12	1,056,000	15.54%
35	89,000	0	0	0	0	12	1,068,000	15.72%
36	90,000	0	0	0	0	12	1,080,000	15.89%
37	91,000	0	0	0	0	12	1,092,000	16.07%
38	92,000	0	0	0	0	12	1,104,000	16.24%
39	93,000	0	0	0	0	12	1,116,000	16.42%
40	94,000	0	0	0	0	12	1,128,000	16.60%
41	95,000	0	0	0	0	12	1,140,000	16.77%
42	96,000	0	0	0	0	12	1,152,000	16.95%
43	97,000	0	0	0	0	12	1,164,000	17.13%
44	98,000	0	0	0	0	12	1,176,000	17.30%
45	99,000	0	0	0	0	12	1,188,000	17.48%
46	100,000	0	0	0	0	12	1,200,000	17.66%
47	101,000	0	0	0	0	12	1,212,000	17.83%
48	102,000	0	0	0	0	12	1,224,000	18.01%
49	103,000	0	0	0	0	12	1,236,000	18.19%
50	104,000	0	0	0	0	12	1,248,000	18.36%
51	105,000	0	0	0	0	12	1,260,000	18.54%
52	106,000	0	0	0	0	12	1,272,000	18.72%
53	107,000	0	0	0	0	12	1,284,000	18.89%
54	108,000	0	0	0	0	12	1,296,000	19.07%
55	109,000	0	0	0	0	12	1,308,000	19.25%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2016

Schedule E-14
 Page 47 of 178

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	110,000	0	0	0	0	12	1,320,000	19.42%
2	111,000	0	0	0	0	12	1,332,000	19.60%
3	112,000	0	0	0	0	12	1,344,000	19.78%
4	113,000	0	0	0	0	12	1,356,000	19.95%
5	114,000	0	0	0	0	12	1,368,000	20.13%
6	115,000	0	0	0	0	12	1,380,000	20.31%
7	116,000	0	0	0	0	12	1,392,000	20.48%
8	117,000	0	0	0	0	12	1,404,000	20.66%
9	118,000	0	0	0	0	12	1,416,000	20.84%
10	119,000	0	0	0	0	12	1,428,000	21.01%
11	120,000	0	0	0	0	12	1,440,000	21.19%
12	121,000	0	0	0	0	12	1,452,000	21.37%
13	122,000	0	0	0	0	12	1,464,000	21.54%
14	123,000	0	0	0	0	12	1,476,000	21.72%
15	124,000	0	0	0	0	12	1,488,000	21.90%
16	125,000	0	0	0	0	12	1,500,000	22.07%
17	126,000	0	0	0	0	12	1,512,000	22.25%
18	127,000	0	0	0	0	12	1,524,000	22.42%
19	128,000	0	0	0	0	12	1,536,000	22.60%
20	129,000	0	0	0	0	12	1,548,000	22.78%
21	130,000	0	0	0	0	12	1,560,000	22.95%
22	131,000	0	0	0	0	12	1,572,000	23.13%
23	132,000	0	0	0	0	12	1,584,000	23.31%
24	133,000	0	0	0	0	12	1,596,000	23.48%
25	134,000	0	0	0	0	12	1,608,000	23.66%
26	135,000	0	0	0	0	12	1,620,000	23.84%
27	136,000	0	0	0	0	12	1,632,000	24.01%
28	137,000	0	0	0	0	12	1,644,000	24.19%
29	138,000	0	0	0	0	12	1,656,000	24.37%
30	139,000	0	0	0	0	12	1,668,000	24.54%
31	140,000	0	0	0	0	12	1,680,000	24.72%
32	141,000	0	0	0	0	12	1,692,000	24.90%
33	142,000	0	0	0	0	12	1,704,000	25.07%
34	143,000	0	0	0	0	12	1,716,000	25.25%
35	144,000	0	0	0	0	12	1,728,000	25.43%
36	145,000	0	0	0	0	12	1,740,000	25.60%
37	146,000	0	0	0	0	12	1,752,000	25.78%
38	147,000	0	0	0	0	12	1,764,000	25.96%
39	148,000	0	0	0	0	12	1,776,000	26.13%
40	149,000	0	0	0	0	12	1,788,000	26.31%
41	150,000	0	0	0	0	12	1,800,000	26.49%
42	151,000	0	0	0	0	12	1,812,000	26.66%
43	152,000	0	0	0	0	12	1,824,000	26.84%
44	153,000	0	0	0	0	12	1,836,000	27.02%
45	154,000	0	0	0	0	12	1,848,000	27.19%
46	155,000	0	0	0	0	12	1,860,000	27.37%
47	156,000	0	0	0	0	12	1,872,000	27.55%
48	157,000	0	0	0	0	12	1,884,000	27.72%
49	158,000	0	0	0	0	12	1,896,000	27.90%
50	159,000	0	0	0	0	12	1,908,000	28.08%
51	160,000	0	0	0	0	12	1,920,000	28.25%
52	161,000	0	0	0	0	12	1,932,000	28.43%
53	162,000	0	0	0	0	12	1,944,000	28.61%
54	163,000	0	0	0	0	12	1,956,000	28.78%
55	164,000	0	0	0	0	12	1,968,000	28.96%

Billing Analysis Schedules

Florida Public Service Commission

Company: N1 Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	165,000	0	0	0	0	12	1,980,000	29.13%
2	166,000	0	0	0	0	12	1,992,000	29.31%
3	167,000	0	0	0	0	12	2,004,000	29.46%
4	168,000	0	0	0	0	12	2,016,000	29.66%
5	169,000	0	0	0	0	12	2,028,000	29.84%
6	170,000	0	0	0	0	12	2,040,000	30.02%
7	171,000	0	0	0	0	12	2,052,000	30.19%
8	172,000	0	0	0	0	12	2,064,000	30.37%
9	173,000	0	0	0	0	12	2,076,000	30.55%
10	174,000	0	0	0	0	12	2,088,000	30.72%
11	175,000	0	0	0	0	12	2,100,000	30.90%
12	176,000	0	0	0	0	12	2,112,000	31.06%
13	177,000	0	0	0	0	12	2,124,000	31.25%
14	178,000	0	0	0	0	12	2,136,000	31.43%
15	179,000	0	0	0	0	12	2,148,000	31.61%
16	180,000	0	0	0	0	12	2,160,000	31.78%
17	181,000	0	0	0	0	12	2,172,000	31.96%
18	182,000	0	0	0	0	12	2,184,000	32.14%
19	183,000	0	0	0	0	12	2,196,000	32.31%
20	184,000	0	0	0	0	12	2,208,000	32.49%
21	185,000	0	0	0	0	12	2,220,000	32.67%
22	186,000	0	0	0	0	12	2,232,000	32.84%
23	187,000	0	0	0	0	12	2,244,000	33.02%
24	188,000	0	0	0	0	12	2,256,000	33.20%
25	189,000	0	0	0	0	12	2,268,000	33.37%
26	190,000	0	0	0	0	12	2,280,000	33.55%
27	191,000	0	0	0	0	12	2,292,000	33.73%
28	192,000	0	0	0	0	12	2,304,000	33.90%
29	193,000	0	0	0	0	12	2,316,000	34.08%
30	194,000	0	0	0	0	12	2,328,000	34.26%
31	195,000	0	0	0	0	12	2,340,000	34.43%
32	196,000	0	0	0	0	12	2,352,000	34.61%
33	197,000	0	0	0	0	12	2,364,000	34.79%
34	198,000	0	0	0	0	12	2,376,000	34.96%
35	199,000	0	0	0	0	12	2,388,000	35.14%
36	200,000	0	0	0	0	12	2,400,000	35.31%
37	201,000	0	0	0	0	12	2,412,000	35.49%
38	202,000	0	0	0	0	12	2,424,000	35.67%
39	203,000	0	0	0	0	12	2,436,000	35.84%
40	204,000	0	0	0	0	12	2,448,000	36.02%
41	205,000	0	0	0	0	12	2,460,000	36.20%
42	206,000	0	0	0	0	12	2,472,000	36.37%
43	207,000	0	0	0	0	12	2,484,000	36.55%
44	208,000	0	0	0	0	12	2,496,000	36.73%
45	209,000	0	0	0	0	12	2,508,000	36.90%
46	210,000	0	0	0	0	12	2,520,000	37.08%
47	211,000	0	0	0	0	12	2,532,000	37.26%
48	212,000	0	0	0	0	12	2,544,000	37.43%
49	213,000	0	0	0	0	12	2,556,000	37.61%
50	214,000	0	0	0	0	12	2,568,000	37.79%
51	215,000	0	0	0	0	12	2,580,000	37.96%
52	216,000	0	0	0	0	12	2,592,000	38.14%
53	217,000	0	0	0	0	12	2,604,000	38.32%
54	218,000	0	0	0	0	12	2,616,000	38.49%
55	219,000	0	0	0	0	12	2,628,000	38.67%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WB
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 46 of 179

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (3)] ÷ (5)	Percentage of Total
1	220,000	0	0	0	0	12	2,640,000	36.85%
2	221,000	0	0	0	0	12	2,652,000	36.92%
3	222,000	0	0	0	0	12	2,664,000	36.99%
4	223,000	0	0	0	0	12	2,676,000	37.06%
5	224,000	0	0	0	0	12	2,688,000	37.13%
6	225,000	0	0	0	0	12	2,700,000	37.20%
7	226,000	0	0	0	0	12	2,712,000	37.27%
8	227,000	0	0	0	0	12	2,724,000	37.34%
9	228,000	0	0	0	0	12	2,736,000	37.41%
10	229,000	0	0	0	0	12	2,748,000	37.48%
11	230,000	0	0	0	0	12	2,760,000	37.55%
12	231,000	0	0	0	0	12	2,772,000	37.62%
13	232,000	0	0	0	0	12	2,784,000	37.69%
14	233,000	0	0	0	0	12	2,796,000	37.76%
15	234,000	0	0	0	0	12	2,808,000	37.83%
16	235,000	0	0	0	0	12	2,820,000	37.90%
17	236,000	0	0	0	0	12	2,832,000	37.97%
18	237,000	0	0	0	0	12	2,844,000	38.04%
19	238,000	0	0	0	0	12	2,856,000	38.11%
20	239,000	0	0	0	0	12	2,868,000	38.18%
21	240,000	0	0	0	0	12	2,880,000	38.25%
22	241,000	0	0	0	0	12	2,892,000	38.32%
23	242,000	0	0	0	0	12	2,904,000	38.39%
24	243,000	0	0	0	0	12	2,916,000	38.46%
25	244,000	0	0	0	0	12	2,928,000	38.53%
26	245,000	0	0	0	0	12	2,940,000	38.60%
27	246,000	0	0	0	0	12	2,952,000	38.67%
28	247,000	0	0	0	0	12	2,964,000	38.74%
29	248,000	0	0	0	0	12	2,976,000	38.81%
30	249,000	0	0	0	0	12	2,988,000	38.88%
31	250,000	0	0	0	0	12	2,999,000	38.95%
32	251,000	0	0	0	0	12	3,010,000	39.02%
33	252,000	0	0	0	0	12	3,021,000	39.09%
34	253,000	0	0	0	0	12	3,032,000	39.16%
35	254,000	0	0	0	0	12	3,043,000	39.23%
36	255,000	0	0	0	0	12	3,054,000	39.30%
37	256,000	0	0	0	0	12	3,065,000	39.37%
38	257,000	0	0	0	0	12	3,076,000	39.44%
39	258,000	0	0	0	0	12	3,087,000	39.51%
40	259,000	0	0	0	0	12	3,098,000	39.58%
41	260,000	0	0	0	0	12	3,109,000	39.65%
42	261,000	0	0	0	0	12	3,120,000	39.72%
43	262,000	0	0	0	0	12	3,131,000	39.79%
44	263,000	0	0	0	0	12	3,142,000	39.86%
45	264,000	0	0	0	0	12	3,153,000	39.93%
46	265,000	0	0	0	0	12	3,164,000	40.00%
47	266,000	0	0	0	0	12	3,175,000	40.07%
48	267,000	0	0	0	0	12	3,186,000	40.14%
49	268,000	0	0	0	0	12	3,197,000	40.21%
50	269,000	0	0	0	0	12	3,208,000	40.28%
51	270,000	0	0	0	0	12	3,219,000	40.35%
52	271,000	0	0	0	0	12	3,230,000	40.42%
53	272,000	0	0	0	0	12	3,241,000	40.49%
54	273,000	0	0	0	0	12	3,252,000	40.56%
55	274,000	0	0	0	0	12	3,263,000	40.63%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WB
 Historical Test Year Ended: December 31, 2016

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	276,000	0	0	0	0			
2	276,000	0	0	0	0	12	3,300,000	46.58%
3	277,000	0	0	0	0	12	3,312,000	46.73%
4	278,000	0	0	0	0	12	3,324,000	46.91%
5	279,000	0	0	0	0	12	3,336,000	49.06%
6	280,000	0	0	0	0	12	3,348,000	49.26%
7	281,000	0	0	0	0	12	3,360,000	49.44%
8	282,000	0	0	0	0	12	3,372,000	49.62%
9	283,000	0	0	0	0	12	3,384,000	49.78%
10	284,000	0	0	0	0	12	3,396,000	49.97%
11	285,000	0	0	0	0	12	3,408,000	50.15%
12	286,000	0	0	0	0	12	3,420,000	50.32%
13	287,000	0	0	0	0	12	3,432,000	50.50%
14	288,000	0	0	0	0	12	3,444,000	50.68%
15	289,000	0	0	0	0	12	3,456,000	50.86%
16	290,000	0	0	0	0	12	3,468,000	51.03%
17	291,000	0	0	0	0	12	3,480,000	51.21%
18	292,000	0	0	0	0	12	3,492,000	51.38%
19	293,000	0	0	0	0	12	3,504,000	51.56%
20	294,000	0	0	0	0	12	3,516,000	51.74%
21	295,000	0	0	0	0	12	3,528,000	51.91%
22	296,000	0	0	0	0	12	3,540,000	52.06%
23	297,000	0	0	0	0	12	3,552,000	52.27%
24	298,000	0	0	0	0	12	3,564,000	52.44%
25	299,000	0	0	0	0	12	3,576,000	52.62%
26	300,000	0	0	0	0	12	3,588,000	52.80%
27	301,000	0	0	0	0	12	3,600,000	52.97%
28	302,000	0	0	0	0	12	3,612,000	53.15%
29	303,000	0	0	0	0	12	3,624,000	53.33%
30	304,000	0	0	0	0	12	3,636,000	53.50%
31	305,000	0	0	0	0	12	3,648,000	53.68%
32	306,000	0	0	0	0	12	3,660,000	53.86%
33	307,000	0	0	0	0	12	3,672,000	54.03%
34	308,000	0	0	0	0	12	3,684,000	54.21%
35	309,000	0	0	0	0	12	3,696,000	54.38%
36	310,000	0	0	0	0	12	3,708,000	54.56%
37	311,000	0	0	0	0	12	3,720,000	54.74%
38	312,000	0	0	0	0	12	3,732,000	54.91%
39	313,000	0	0	0	0	12	3,744,000	55.09%
40	314,000	0	0	0	0	12	3,756,000	55.27%
41	315,000	0	0	0	0	12	3,768,000	55.44%
42	316,000	0	0	0	0	12	3,780,000	55.62%
43	317,000	0	0	0	0	12	3,792,000	55.80%
44	318,000	0	0	0	0	12	3,804,000	55.97%
45	319,000	0	0	0	0	12	3,816,000	56.15%
46	320,000	0	0	0	0	12	3,828,000	56.33%
47	321,000	0	0	0	0	12	3,840,000	56.50%
48	322,000	0	0	0	0	12	3,852,000	56.68%
49	323,000	0	0	0	0	12	3,864,000	56.86%
50	324,000	0	0	0	0	12	3,876,000	57.03%
51	325,000	0	0	0	0	12	3,888,000	57.21%
52	326,000	0	0	0	0	12	3,900,000	57.39%
53	327,000	0	0	0	0	12	3,912,000	57.56%
54	328,000	0	0	0	0	12	3,924,000	57.74%
55	328,000	0	0	0	0	12	3,936,000	57.92%
							3,948,000	58.09%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W6

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) X (5) + (6)	(8) Percentage of Total
1	330,000	0	0	0	0	12	3,960,000	58.27%
2	331,000	0	0	0	0	12	3,972,000	58.45%
3	332,000	0	0	0	0	12	3,984,000	58.62%
4	333,000	0	0	0	0	12	3,996,000	58.80%
5	334,000	0	0	0	0	12	4,008,000	58.98%
6	335,000	0	0	0	0	12	4,020,000	59.15%
7	336,000	0	0	0	0	12	4,032,000	59.33%
8	337,000	0	0	0	0	12	4,044,000	59.51%
9	338,000	0	0	0	0	12	4,056,000	59.68%
10	339,000	0	0	0	0	12	4,068,000	59.86%
11	340,000	0	0	0	0	12	4,080,000	60.04%
12	341,000	0	0	0	0	12	4,092,000	60.21%
13	342,000	0	0	0	0	12	4,104,000	60.39%
14	343,000	0	0	0	0	12	4,116,000	60.57%
15	344,000	0	0	0	0	12	4,128,000	60.74%
16	345,000	0	0	0	0	12	4,140,000	60.92%
17	346,000	0	0	0	0	12	4,152,000	61.09%
18	347,000	0	0	0	0	12	4,164,000	61.27%
19	348,000	0	0	0	0	12	4,176,000	61.45%
20	349,000	0	0	0	0	12	4,188,000	61.62%
21	350,000	0	0	0	0	12	4,200,000	61.80%
22	351,000	0	0	0	0	12	4,212,000	61.98%
23	352,000	0	0	0	0	12	4,224,000	62.15%
24	353,000	0	0	0	0	12	4,236,000	62.33%
25	354,000	0	0	0	0	12	4,248,000	62.51%
26	355,000	0	0	0	0	12	4,260,000	62.68%
27	356,000	0	0	0	0	12	4,272,000	62.86%
28	357,000	0	0	0	0	12	4,284,000	63.04%
29	358,000	0	0	0	0	12	4,296,000	63.21%
30	359,000	0	0	0	0	12	4,308,000	63.39%
31	360,000	0	0	0	0	12	4,320,000	63.57%
32	361,000	0	0	0	0	12	4,332,000	63.74%
33	362,000	0	0	0	0	12	4,344,000	63.92%
34	363,000	0	0	0	0	12	4,356,000	64.10%
35	364,000	0	0	0	0	12	4,368,000	64.27%
36	365,000	0	0	0	0	12	4,380,000	64.45%
37	366,000	0	0	0	0	12	4,392,000	64.63%
38	367,000	0	0	0	0	12	4,404,000	64.80%
39	368,000	0	0	0	0	12	4,416,000	64.98%
40	369,000	0	0	0	0	12	4,428,000	65.16%
41	370,000	0	0	0	0	12	4,440,000	65.33%
42	371,000	0	0	0	0	12	4,452,000	65.51%
43	372,000	0	0	0	0	12	4,464,000	65.69%
44	373,000	0	0	0	0	12	4,476,000	65.86%
45	374,000	0	0	0	0	12	4,488,000	66.04%
46	375,000	0	0	0	0	12	4,500,000	66.22%
47	376,000	0	0	0	0	12	4,512,000	66.39%
48	377,000	0	0	0	0	12	4,524,000	66.57%
49	378,000	0	0	0	0	12	4,536,000	66.75%
50	378,000	0	0	0	0	12	4,548,000	66.92%
51	380,000	0	0	0	0	12	4,560,000	67.10%
52	381,000	0	0	0	0	12	4,572,000	67.27%
53	382,000	0	0	0	0	12	4,584,000	67.45%
54	383,000	0	0	0	0	12	4,596,000	67.63%
55	384,000	0	0	0	0	12	4,608,000	67.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	385,000	0	0	0	0	12	4,820,000	87.98%
2	386,000	0	0	0	0	12	4,832,000	88.16%
3	387,000	0	0	0	0	12	4,844,000	88.33%
4	388,000	0	0	0	0	12	4,856,000	88.51%
5	389,000	0	0	0	0	12	4,868,000	88.69%
6	390,000	0	0	0	0	12	4,880,000	88.86%
7	391,000	0	0	0	0	12	4,892,000	89.04%
8	392,000	0	0	0	0	12	4,904,000	89.22%
9	393,000	0	0	0	0	12	4,916,000	89.39%
10	394,000	0	0	0	0	12	4,928,000	89.57%
11	395,000	0	0	0	0	12	4,940,000	89.75%
12	396,000	0	0	0	0	12	4,952,000	89.92%
13	397,000	0	0	0	0	12	4,964,000	90.10%
14	398,000	0	0	0	0	12	4,976,000	90.28%
15	399,000	0	0	0	0	12	4,988,000	90.45%
16	400,000	0	0	0	0	12	4,999,000	90.63%
17	401,000	0	0	0	0	12	5,010,000	90.81%
18	402,000	0	0	0	0	12	5,021,000	90.98%
19	403,000	0	0	0	0	12	5,032,000	91.16%
20	404,000	0	0	0	0	12	5,043,000	91.34%
21	405,000	0	0	0	0	12	5,054,000	91.51%
22	406,000	0	0	0	0	12	5,065,000	91.69%
23	407,000	0	0	0	0	12	5,076,000	91.87%
24	408,000	0	0	0	0	12	5,087,000	92.04%
25	409,000	0	0	0	0	12	5,098,000	92.22%
26	410,000	0	0	0	0	12	5,109,000	92.40%
27	411,000	0	0	0	0	12	5,120,000	92.57%
28	412,000	0	0	0	0	12	5,131,000	92.75%
29	413,000	0	0	0	0	12	5,142,000	92.93%
30	414,000	0	0	0	0	12	5,153,000	93.10%
31	415,000	0	0	0	0	12	5,164,000	93.28%
32	416,000	0	0	0	0	12	5,175,000	93.46%
33	417,000	0	0	0	0	12	5,186,000	93.63%
34	418,000	0	0	0	0	12	5,197,000	93.81%
35	419,000	0	0	0	0	12	5,208,000	93.98%
36	420,000	0	0	0	0	12	5,219,000	94.16%
37	421,000	0	0	0	0	12	5,230,000	94.34%
38	422,000	0	0	0	0	12	5,241,000	94.51%
39	423,000	0	0	0	0	12	5,252,000	94.69%
40	424,000	0	0	0	0	12	5,263,000	94.87%
41	425,000	0	0	0	0	12	5,274,000	95.04%
42	426,000	1	1	426,000	426,000	11	5,112,000	76.22%
43	427,000	0	1	0	426,000	11	5,123,000	76.39%
44	428,000	0	1	0	426,000	11	5,134,000	76.54%
45	429,000	0	1	0	426,000	11	5,145,000	76.71%
46	430,000	0	1	0	426,000	11	5,156,000	76.87%
47	431,000	0	1	0	426,000	11	5,167,000	77.03%
48	432,000	0	1	0	426,000	11	5,178,000	77.19%
49	433,000	0	1	0	426,000	11	5,189,000	77.35%
50	434,000	0	1	0	426,000	11	5,200,000	77.52%
51	435,000	0	1	0	426,000	11	5,211,000	77.68%
52	436,000	0	1	0	426,000	11	5,222,000	77.84%
53	437,000	1	2	437,000	863,000	10	5,233,000	77.00%
54	438,000	0	2	0	863,000	10	5,243,000	77.15%
55	439,000	0	2	0	863,000	10	5,253,000	77.30%

Billing Analysis Schedules

Florida Public Service Commission

Company: MI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) ÷ (5) + (6)]	Percentage of Total
1	440,000	0	2	0	863,000	10		
2	441,000	0	2	0	863,000	10	5,283,000	77.44%
3	442,000	0	2	0	863,000	10	5,273,000	77.59%
4	443,000	0	2	0	863,000	10	5,263,000	77.74%
5	444,000	0	2	0	863,000	10	5,253,000	77.88%
6	445,000	0	2	0	863,000	10	5,203,000	78.03%
7	446,000	0	2	0	863,000	10	5,313,000	78.18%
8	447,000	1	3	447,000	1,310,000	9	5,323,000	78.33%
9	448,000	0	3	0	1,310,000	9	5,333,000	78.47%
10	449,000	0	3	0	1,310,000	9	5,342,000	78.61%
11	450,000	0	3	0	1,310,000	9	5,351,000	78.74%
12	451,000	0	3	0	1,310,000	9	5,360,000	78.87%
13	452,000	0	3	0	1,310,000	9	5,369,000	79.00%
14	453,000	1	4	453,000	1,763,000	8	5,378,000	79.13%
15	454,000	0	4	0	1,763,000	8	5,387,000	79.27%
16	455,000	0	4	0	1,763,000	8	5,396,000	79.38%
17	456,000	0	4	0	1,763,000	8	5,405,000	79.50%
18	457,000	0	4	0	1,763,000	8	5,414,000	79.62%
19	458,000	0	4	0	1,763,000	8	5,423,000	79.74%
20	459,000	0	4	0	1,763,000	8	5,432,000	79.86%
21	460,000	0	4	0	1,763,000	8	5,441,000	79.97%
22	461,000	0	4	0	1,763,000	8	5,450,000	80.09%
23	462,000	0	4	0	1,763,000	8	5,459,000	80.21%
24	463,000	0	4	0	1,763,000	8	5,468,000	80.33%
25	464,000	0	4	0	1,763,000	8	5,477,000	80.44%
26	465,000	0	4	0	1,763,000	8	5,486,000	80.56%
27	466,000	0	4	0	1,763,000	8	5,495,000	80.68%
28	467,000	0	4	0	1,763,000	8	5,504,000	80.80%
29	468,000	0	4	0	1,763,000	8	5,513,000	80.92%
30	469,000	0	4	0	1,763,000	8	5,522,000	81.03%
31	470,000	0	4	0	1,763,000	8	5,531,000	81.15%
32	471,000	0	4	0	1,763,000	8	5,540,000	81.27%
33	472,000	0	4	0	1,763,000	8	5,549,000	81.39%
34	473,000	0	4	0	1,763,000	8	5,558,000	81.50%
35	474,000	0	4	0	1,763,000	8	5,567,000	81.62%
36	475,000	0	4	0	1,763,000	8	5,576,000	81.74%
37	476,000	0	4	0	1,763,000	8	5,585,000	81.86%
38	477,000	0	4	0	1,763,000	8	5,594,000	81.97%
39	478,000	1	5	478,000	2,241,000	7	5,603,000	82.09%
40	479,000	0	5	0	2,241,000	7	5,612,000	82.21%
41	480,000	0	5	0	2,241,000	7	5,621,000	82.31%
42	481,000	0	5	0	2,241,000	7	5,630,000	82.42%
43	482,000	0	5	0	2,241,000	7	5,639,000	82.52%
44	483,000	0	5	0	2,241,000	7	5,648,000	82.62%
45	484,000	0	5	0	2,241,000	7	5,657,000	82.73%
46	485,000	0	5	0	2,241,000	7	5,666,000	82.83%
47	486,000	0	5	0	2,241,000	7	5,675,000	82.93%
48	487,000	0	5	0	2,241,000	7	5,684,000	83.03%
49	488,000	0	5	0	2,241,000	7	5,693,000	83.14%
50	489,000	0	5	0	2,241,000	7	5,702,000	83.24%
51	490,000	0	5	0	2,241,000	7	5,711,000	83.34%
52	491,000	0	5	0	2,241,000	7	5,720,000	83.45%
53	492,000	0	5	0	2,241,000	7	5,729,000	83.55%
54	493,000	0	5	0	2,241,000	7	5,738,000	83.65%
55	494,000	0	5	0	2,241,000	7	5,747,000	83.76%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	405,000	0	5	0	2,241,000	7	5,706,000	83.96%
2	406,000	0	5	0	2,241,000	7	5,713,000	84.06%
3	407,000	0	5	0	2,241,000	7	5,720,000	84.17%
4	408,000	0	5	0	2,241,000	7	5,727,000	84.27%
5	409,000	0	5	0	2,241,000	7	5,734,000	84.37%
6	400,000	0	5	0	2,241,000	7	5,741,000	84.48%
7	501,000	0	5	0	2,241,000	7	5,748,000	84.58%
8	502,000	0	5	0	2,241,000	7	5,755,000	84.68%
9	503,000	0	5	0	2,241,000	7	5,762,000	84.79%
10	504,000	0	5	0	2,241,000	7	5,769,000	84.89%
11	505,000	0	5	0	2,241,000	7	5,776,000	84.99%
12	506,000	0	5	0	2,241,000	7	5,783,000	85.09%
13	507,000	0	5	0	2,241,000	7	5,790,000	85.20%
14	508,000	0	5	0	2,241,000	7	5,797,000	85.30%
15	509,000	0	5	0	2,241,000	7	5,804,000	85.40%
16	510,000	0	5	0	2,241,000	7	5,811,000	85.51%
17	511,000	0	5	0	2,241,000	7	5,818,000	85.61%
18	512,000	0	5	0	2,241,000	7	5,825,000	85.71%
19	513,000	0	5	0	2,241,000	7	5,832,000	85.82%
20	514,000	0	5	0	2,241,000	7	5,839,000	85.92%
21	515,000	0	5	0	2,241,000	7	5,846,000	86.02%
22	516,000	1	6	516,000	2,757,000	6	5,853,000	86.12%
23	517,000	0	6	0	2,757,000	6	5,860,000	86.21%
24	518,000	0	6	0	2,757,000	6	5,867,000	86.30%
25	519,000	0	6	0	2,757,000	6	5,874,000	86.39%
26	520,000	0	6	0	2,757,000	6	5,881,000	86.48%
27	521,000	0	6	0	2,757,000	6	5,887,000	86.48%
28	522,000	0	6	0	2,757,000	6	5,893,000	86.57%
29	523,000	0	6	0	2,757,000	6	5,899,000	86.65%
30	524,000	0	6	0	2,757,000	6	5,905,000	86.74%
31	525,000	0	6	0	2,757,000	6	5,911,000	86.83%
32	526,000	0	6	0	2,757,000	6	5,917,000	86.92%
33	527,000	0	6	0	2,757,000	6	5,923,000	87.01%
34	528,000	0	6	0	2,757,000	6	5,929,000	87.10%
35	529,000	0	6	0	2,757,000	6	5,935,000	87.18%
36	530,000	0	6	0	2,757,000	6	5,941,000	87.27%
37	531,000	0	6	0	2,757,000	6	5,947,000	87.36%
38	532,000	0	6	0	2,757,000	6	5,953,000	87.45%
39	533,000	0	6	0	2,757,000	6	5,959,000	87.54%
40	534,000	0	6	0	2,757,000	6	5,965,000	87.63%
41	535,000	0	6	0	2,757,000	6	5,971,000	87.71%
42	536,000	0	6	0	2,757,000	6	5,977,000	87.80%
43	537,000	0	6	0	2,757,000	6	5,983,000	87.89%
44	538,000	0	6	0	2,757,000	6	5,989,000	87.98%
45	539,000	0	6	0	2,757,000	6	5,995,000	88.07%
46	540,000	0	6	0	2,757,000	6	5,991,000	88.15%
47	541,000	0	6	0	2,757,000	6	5,997,000	88.24%
48	542,000	0	6	0	2,757,000	6	6,003,000	88.33%
49	543,000	0	6	0	2,757,000	6	6,009,000	88.42%
50	544,000	0	6	0	2,757,000	6	6,015,000	88.51%
51	545,000	0	6	0	2,757,000	6	6,021,000	88.60%
52	546,000	0	6	0	2,757,000	6	6,027,000	88.69%
53	547,000	0	6	0	2,757,000	6	6,033,000	88.77%
54	548,000	0	6	0	2,757,000	6	6,039,000	88.86%
55	549,000	0	6	0	2,757,000	6	6,045,000	88.95%
							6,051,000	89.04%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	550,000	0	6	0	2,757,000	6	6,057,000	89.13%
2	551,000	0	6	0	2,757,000	6	6,063,000	89.21%
3	552,000	0	6	0	2,757,000	6	6,069,000	89.30%
4	553,000	0	6	0	2,757,000	6	6,075,000	89.38%
5	554,000	0	6	0	2,757,000	6	6,081,000	89.46%
6	555,000	0	6	0	2,757,000	6	6,087,000	89.57%
7	556,000	0	6	0	2,757,000	6	6,093,000	89.68%
8	557,000	0	6	0	2,757,000	6	6,099,000	89.74%
9	558,000	0	6	0	2,757,000	6	6,105,000	89.83%
10	559,000	0	6	0	2,757,000	6	6,111,000	89.92%
11	560,000	1	7	560,000	3,317,000	5	6,117,000	90.01%
12	561,000	0	7	0	3,317,000	5	6,122,000	90.08%
13	562,000	0	7	0	3,317,000	5	6,127,000	90.18%
14	563,000	0	7	0	3,317,000	5	6,132,000	90.23%
15	564,000	0	7	0	3,317,000	5	6,137,000	90.30%
16	565,000	0	7	0	3,317,000	5	6,142,000	90.38%
17	566,000	0	7	0	3,317,000	5	6,147,000	90.45%
18	567,000	0	7	0	3,317,000	5	6,152,000	90.52%
19	568,000	0	7	0	3,317,000	5	6,157,000	90.60%
20	569,000	0	7	0	3,317,000	5	6,162,000	90.67%
21	570,000	0	7	0	3,317,000	5	6,167,000	90.74%
22	571,000	0	7	0	3,317,000	5	6,172,000	90.82%
23	572,000	0	7	0	3,317,000	5	6,177,000	90.89%
24	573,000	0	7	0	3,317,000	5	6,182,000	90.97%
25	574,000	0	7	0	3,317,000	5	6,187,000	91.04%
26	575,000	0	7	0	3,317,000	5	6,192,000	91.11%
27	576,000	0	7	0	3,317,000	5	6,197,000	91.18%
28	577,000	0	7	0	3,317,000	5	6,202,000	91.26%
29	578,000	0	7	0	3,317,000	5	6,207,000	91.33%
30	579,000	0	7	0	3,317,000	5	6,212,000	91.41%
31	580,000	0	7	0	3,317,000	5	6,217,000	91.48%
32	581,000	0	7	0	3,317,000	5	6,222,000	91.55%
33	582,000	0	7	0	3,317,000	5	6,227,000	91.63%
34	583,000	0	7	0	3,317,000	5	6,232,000	91.70%
35	584,000	0	7	0	3,317,000	5	6,237,000	91.77%
36	585,000	0	7	0	3,317,000	5	6,242,000	91.85%
37	586,000	0	7	0	3,317,000	5	6,247,000	91.92%
38	587,000	0	7	0	3,317,000	5	6,252,000	92.00%
39	588,000	0	7	0	3,317,000	5	6,257,000	92.07%
40	589,000	0	7	0	3,317,000	5	6,262,000	92.14%
41	590,000	0	7	0	3,317,000	5	6,267,000	92.22%
42	591,000	0	7	0	3,317,000	5	6,272,000	92.29%
43	592,000	0	7	0	3,317,000	5	6,277,000	92.36%
44	593,000	0	7	0	3,317,000	5	6,282,000	92.44%
45	594,000	0	7	0	3,317,000	5	6,287,000	92.51%
46	595,000	0	7	0	3,317,000	5	6,292,000	92.59%
47	596,000	0	7	0	3,317,000	5	6,297,000	92.66%
48	597,000	1	8	597,000	3,914,000	4	6,302,000	92.73%
49	598,000	0	8	0	3,914,000	4	6,308,000	92.79%
50	599,000	0	8	0	3,914,000	4	6,310,000	92.85%
51	600,000	1	9	600,000	4,514,000	3	6,314,000	92.91%
52	601,000	0	9	0	4,514,000	3	6,317,000	92.95%
53	602,000	0	9	0	4,514,000	3	6,320,000	93.00%
54	603,000	0	9	0	4,514,000	3	6,323,000	93.04%
55	604,000	0	9	0	4,514,000	3	6,326,000	93.08%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	605,000	0	0	0	4,514,000	3	6,329,000	93.13%
2	606,000	0	0	0	4,514,000	3	6,332,000	93.17%
3	607,000	0	0	0	4,514,000	3	6,335,000	93.22%
4	608,000	0	0	0	4,514,000	3	6,338,000	93.28%
5	609,000	0	0	0	4,514,000	3	6,341,000	93.30%
6	610,000	0	0	0	4,514,000	3	6,344,000	93.35%
7	611,000	0	0	0	4,514,000	3	6,347,000	93.39%
8	612,000	0	0	0	4,514,000	3	6,350,000	93.44%
9	613,000	0	0	0	4,514,000	3	6,353,000	93.48%
10	614,000	0	0	0	4,514,000	3	6,356,000	93.53%
11	615,000	0	0	0	4,514,000	3	6,359,000	93.57%
12	616,000	0	0	0	4,514,000	3	6,362,000	93.61%
13	617,000	0	0	0	4,514,000	3	6,365,000	93.66%
14	618,000	0	0	0	4,514,000	3	6,368,000	93.70%
15	619,000	0	0	0	4,514,000	3	6,371,000	93.75%
16	620,000	0	0	0	4,514,000	3	6,374,000	93.79%
17	621,000	0	0	0	4,514,000	3	6,377,000	93.83%
18	622,000	0	0	0	4,514,000	3	6,380,000	93.88%
19	623,000	0	0	0	4,514,000	3	6,383,000	93.92%
20	624,000	0	0	0	4,514,000	3	6,386,000	93.97%
21	625,000	0	0	0	4,514,000	3	6,389,000	94.01%
22	626,000	0	0	0	4,514,000	3	6,392,000	94.06%
23	627,000	0	0	0	4,514,000	3	6,395,000	94.10%
24	628,000	0	0	0	4,514,000	3	6,398,000	94.14%
25	629,000	0	0	0	4,514,000	3	6,401,000	94.19%
26	630,000	0	0	0	4,514,000	3	6,404,000	94.23%
27	631,000	0	0	0	4,514,000	3	6,407,000	94.28%
28	632,000	0	0	0	4,514,000	3	6,410,000	94.32%
29	633,000	0	0	0	4,514,000	3	6,413,000	94.38%
30	634,000	0	0	0	4,514,000	3	6,416,000	94.41%
31	635,000	0	0	0	4,514,000	3	6,419,000	94.45%
32	636,000	0	0	0	4,514,000	3	6,422,000	94.50%
33	637,000	0	0	0	4,514,000	3	6,425,000	94.54%
34	638,000	0	0	0	4,514,000	3	6,428,000	94.59%
35	639,000	0	0	0	4,514,000	3	6,431,000	94.63%
36	640,000	0	0	0	4,514,000	3	6,434,000	94.67%
37	641,000	0	0	0	4,514,000	3	6,437,000	94.72%
38	642,000	0	0	0	4,514,000	3	6,440,000	94.76%
39	643,000	0	0	0	4,514,000	3	6,443,000	94.81%
40	644,000	0	0	0	4,514,000	3	6,446,000	94.86%
41	645,000	0	0	0	4,514,000	3	6,449,000	94.89%
42	646,000	0	0	0	4,514,000	3	6,452,000	94.94%
43	647,000	0	0	0	4,514,000	3	6,455,000	94.98%
44	648,000	0	0	0	4,514,000	3	6,458,000	95.03%
45	649,000	0	0	0	4,514,000	3	6,461,000	95.07%
46	650,000	0	0	0	4,514,000	3	6,464,000	95.11%
47	651,000	0	0	0	4,514,000	3	6,467,000	95.16%
48	652,000	0	0	0	4,514,000	3	6,470,000	95.20%
49	653,000	0	0	0	4,514,000	3	6,473,000	95.25%
50	654,000	0	0	0	4,514,000	3	6,476,000	95.29%
51	655,000	0	0	0	4,514,000	3	6,479,000	95.34%
52	656,000	0	0	0	4,514,000	3	6,482,000	95.38%
53	657,000	0	0	0	4,514,000	3	6,485,000	95.42%
54	658,000	0	0	0	4,514,000	3	6,488,000	95.47%
55	659,000	0	0	0	4,514,000	3	6,491,000	95.51%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

Page 57 of 170

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	660,000	0	0	0	4,514,000	3	6,494,000	95.56%
2	661,000	0	0	0	4,514,000	3	6,497,000	95.60%
3	662,000	0	0	0	4,514,000	3	6,500,000	95.64%
4	663,000	0	0	0	4,514,000	3	6,503,000	95.68%
5	664,000	0	0	0	4,514,000	3	6,506,000	95.73%
6	665,000	0	0	0	4,514,000	3	6,509,000	95.78%
7	666,000	0	0	0	4,514,000	3	6,512,000	95.82%
8	667,000	0	0	0	4,514,000	3	6,515,000	95.87%
9	668,000	0	0	0	4,514,000	3	6,518,000	95.91%
10	669,000	0	0	0	4,514,000	3	6,521,000	95.95%
11	670,000	0	0	0	4,514,000	3	6,524,000	96.00%
12	671,000	0	0	0	4,514,000	3	6,527,000	96.04%
13	672,000	0	0	0	4,514,000	3	6,530,000	96.08%
14	673,000	0	0	0	4,514,000	3	6,533,000	96.13%
15	674,000	0	0	0	4,514,000	3	6,536,000	96.17%
16	675,000	0	0	0	4,514,000	3	6,539,000	96.22%
17	676,000	0	0	0	4,514,000	3	6,542,000	96.26%
18	677,000	0	0	0	4,514,000	3	6,545,000	96.31%
19	678,000	0	0	0	4,514,000	3	6,548,000	96.35%
20	679,000	0	0	0	4,514,000	3	6,551,000	96.39%
21	680,000	0	0	0	4,514,000	3	6,554,000	96.44%
22	681,000	0	0	0	4,514,000	3	6,557,000	96.48%
23	682,000	0	0	0	4,514,000	3	6,560,000	96.53%
24	683,000	0	0	0	4,514,000	3	6,563,000	96.57%
25	684,000	0	0	0	4,514,000	3	6,566,000	96.62%
26	685,000	0	0	0	4,514,000	3	6,569,000	96.66%
27	686,000	0	0	0	4,514,000	3	6,572,000	96.70%
28	687,000	0	0	0	4,514,000	3	6,575,000	96.75%
29	688,000	0	0	0	4,514,000	3	6,578,000	96.79%
30	689,000	0	0	0	4,514,000	3	6,581,000	96.84%
31	690,000	0	0	0	4,514,000	3	6,584,000	96.88%
32	691,000	0	0	0	4,514,000	3	6,587,000	96.92%
33	692,000	0	0	0	4,514,000	3	6,590,000	96.97%
34	693,000	0	0	0	4,514,000	3	6,593,000	97.01%
35	694,000	0	0	0	4,514,000	3	6,596,000	97.06%
36	695,000	0	0	0	4,514,000	3	6,599,000	97.10%
37	696,000	0	0	0	4,514,000	3	6,602,000	97.15%
38	697,000	0	0	0	4,514,000	3	6,605,000	97.19%
39	698,000	0	0	0	4,514,000	3	6,608,000	97.23%
40	699,000	0	0	0	4,514,000	3	6,611,000	97.28%
41	700,000	0	0	0	4,514,000	3	6,614,000	97.32%
42	701,000	0	0	0	4,514,000	3	6,617,000	97.37%
43	702,000	0	0	0	4,514,000	3	6,620,000	97.41%
44	703,000	0	0	0	4,514,000	3	6,623,000	97.45%
45	704,000	0	0	0	4,514,000	3	6,626,000	97.50%
46	705,000	0	0	0	4,514,000	3	6,629,000	97.54%
47	706,000	0	0	0	4,514,000	3	6,632,000	97.59%
48	707,000	0	0	0	4,514,000	3	6,635,000	97.63%
49	708,000	0	0	0	4,514,000	3	6,638,000	97.68%
50	709,000	0	0	0	4,514,000	3	6,641,000	97.72%
51	710,000	0	0	0	4,514,000	3	6,644,000	97.76%
52	711,000	0	0	0	4,514,000	3	6,647,000	97.81%
53	712,000	0	0	0	4,514,000	3	6,650,000	97.85%
54	713,000	0	0	0	4,514,000	3	6,653,000	97.90%
55	714,000	1	10	714,000	5,228,000	2	6,656,000	97.94%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 58 of 179

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	715,000	0	10	0	5,228,000	2	6,658,000	97.97%
2	716,000	0	10	0	5,228,000	2	6,660,000	98.00%
3	717,000	0	10	0	5,228,000	2	6,662,000	98.03%
4	718,000	0	10	0	5,228,000	2	6,664,000	98.06%
5	719,000	0	10	0	5,228,000	2	6,666,000	98.09%
6	720,000	0	10	0	5,228,000	2	6,668,000	98.12%
7	721,000	0	10	0	5,228,000	2	6,670,000	98.15%
8	722,000	0	10	0	5,228,000	2	6,672,000	98.18%
9	723,000	0	10	0	5,228,000	2	6,674,000	98.20%
10	724,000	0	10	0	5,228,000	2	6,676,000	98.23%
11	725,000	0	10	0	5,228,000	2	6,678,000	98.26%
12	726,000	0	10	0	5,228,000	2	6,680,000	98.29%
13	727,000	0	10	0	5,228,000	2	6,682,000	98.32%
14	728,000	0	10	0	5,228,000	2	6,684,000	98.35%
15	729,000	0	10	0	5,228,000	2	6,686,000	98.38%
16	730,000	0	10	0	5,228,000	2	6,688,000	98.41%
17	731,000	0	10	0	5,228,000	2	6,690,000	98.44%
18	732,000	0	10	0	5,228,000	2	6,692,000	98.47%
19	733,000	0	10	0	5,228,000	2	6,694,000	98.50%
20	734,000	0	10	0	5,228,000	2	6,696,000	98.53%
21	735,000	0	10	0	5,228,000	2	6,698,000	98.56%
22	736,000	0	10	0	5,228,000	2	6,700,000	98.59%
23	737,000	0	10	0	5,228,000	2	6,702,000	98.62%
24	738,000	0	10	0	5,228,000	2	6,704,000	98.65%
25	739,000	0	10	0	5,228,000	2	6,706,000	98.68%
26	740,000	1	11	740,000	5,968,000	1	6,708,000	98.71%
27	741,000	0	11	0	5,968,000	1	6,709,000	98.72%
28	742,000	0	11	0	5,968,000	1	6,710,000	98.73%
29	743,000	0	11	0	5,968,000	1	6,711,000	98.74%
30	744,000	0	11	0	5,968,000	1	6,712,000	98.75%
31	745,000	0	11	0	5,968,000	1	6,713,000	98.76%
32	746,000	0	11	0	5,968,000	1	6,714,000	98.77%
33	747,000	0	11	0	5,968,000	1	6,715,000	98.78%
34	748,000	0	11	0	5,968,000	1	6,716,000	98.79%
35	749,000	0	11	0	5,968,000	1	6,717,000	98.80%
36	750,000	0	11	0	5,968,000	1	6,718,000	98.81%
37	751,000	0	11	0	5,968,000	1	6,719,000	98.82%
38	752,000	0	11	0	5,968,000	1	6,720,000	98.83%
39	753,000	0	11	0	5,968,000	1	6,721,000	98.84%
40	754,000	0	11	0	5,968,000	1	6,722,000	98.85%
41	755,000	0	11	0	5,968,000	1	6,723,000	98.86%
42	756,000	0	11	0	5,968,000	1	6,724,000	98.87%
43	757,000	0	11	0	5,968,000	1	6,725,000	98.88%
44	758,000	0	11	0	5,968,000	1	6,726,000	98.89%
45	759,000	0	11	0	5,968,000	1	6,727,000	98.90%
46	760,000	0	11	0	5,968,000	1	6,728,000	98.91%
47	761,000	0	11	0	5,968,000	1	6,729,000	98.92%
48	762,000	0	11	0	5,968,000	1	6,730,000	98.93%
49	763,000	0	11	0	5,968,000	1	6,731,000	98.94%
50	764,000	0	11	0	5,968,000	1	6,732,000	98.95%
51	765,000	0	11	0	5,968,000	1	6,733,000	98.96%
52	766,000	0	11	0	5,968,000	1	6,734,000	98.97%
53	767,000	0	11	0	5,968,000	1	6,735,000	98.98%
54	768,000	0	11	0	5,968,000	1	6,736,000	98.99%
55	769,000	0	11	0	5,968,000	1	6,737,000	99.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Nl Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 6"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	770,000	0	11	0	5,968,000	1	6,738,000	99.15%
2	771,000	0	11	0	5,968,000	1	6,738,000	99.18%
3	772,000	0	11	0	5,968,000	1	6,740,000	99.19%
4	773,000	0	11	0	5,968,000	1	6,741,000	99.19%
5	774,000	0	11	0	5,968,000	1	6,742,000	99.21%
6	775,000	0	11	0	5,968,000	1	6,743,000	99.22%
7	776,000	0	11	0	5,968,000	1	6,744,000	99.22%
8	777,000	0	11	0	5,968,000	1	6,745,000	99.25%
9	778,000	0	11	0	5,968,000	1	6,748,000	99.26%
10	779,000	0	11	0	5,968,000	1	6,747,000	99.28%
11	780,000	0	11	0	5,968,000	1	6,748,000	99.29%
12	781,000	0	11	0	5,968,000	1	6,746,000	99.31%
13	782,000	0	11	0	5,968,000	1	6,750,000	99.32%
14	783,000	0	11	0	5,968,000	1	6,751,000	99.34%
15	784,000	0	11	0	5,968,000	1	6,752,000	99.35%
16	785,000	0	11	0	5,968,000	1	6,753,000	99.37%
17	786,000	0	11	0	5,968,000	1	6,754,000	99.38%
18	787,000	0	11	0	5,968,000	1	6,755,000	99.40%
19	788,000	0	11	0	5,968,000	1	6,756,000	99.41%
20	789,000	0	11	0	5,968,000	1	6,757,000	99.43%
21	790,000	0	11	0	5,968,000	1	6,758,000	99.44%
22	791,000	0	11	0	5,968,000	1	6,759,000	99.45%
23	792,000	0	11	0	5,968,000	1	6,760,000	99.47%
24	793,000	0	11	0	5,968,000	1	6,761,000	99.48%
25	794,000	0	11	0	5,968,000	1	6,762,000	99.50%
26	795,000	0	11	0	5,968,000	1	6,763,000	99.51%
27	796,000	0	11	0	5,968,000	1	6,764,000	99.53%
28	797,000	0	11	0	5,968,000	1	6,765,000	99.54%
29	798,000	0	11	0	5,968,000	1	6,766,000	99.56%
30	799,000	0	11	0	5,968,000	1	6,767,000	99.57%
31	800,000	0	11	0	5,968,000	1	6,768,000	99.59%
32	801,000	0	11	0	5,968,000	1	6,769,000	99.60%
33	802,000	0	11	0	5,968,000	1	6,770,000	99.62%
34	803,000	0	11	0	5,968,000	1	6,771,000	99.63%
35	804,000	0	11	0	5,968,000	1	6,772,000	99.65%
36	805,000	0	11	0	5,968,000	1	6,773,000	99.66%
37	806,000	0	11	0	5,968,000	1	6,774,000	99.68%
38	807,000	0	11	0	5,968,000	1	6,775,000	99.69%
39	808,000	0	11	0	5,968,000	1	6,776,000	99.71%
40	809,000	0	11	0	5,968,000	1	6,777,000	99.72%
41	810,000	0	11	0	5,968,000	1	6,778,000	99.74%
42	811,000	0	11	0	5,968,000	1	6,779,000	99.75%
43	812,000	0	11	0	5,968,000	1	6,780,000	99.76%
44	813,000	0	11	0	5,968,000	1	6,781,000	99.78%
45	814,000	0	11	0	5,968,000	1	6,782,000	99.79%
46	815,000	0	11	0	5,968,000	1	6,783,000	99.81%
47	816,000	0	11	0	5,968,000	1	6,784,000	99.82%
48	817,000	0	11	0	5,968,000	1	6,785,000	99.84%
49	818,000	0	11	0	5,968,000	1	6,786,000	99.85%
50	819,000	0	11	0	5,968,000	1	6,787,000	99.87%
51	820,000	0	11	0	5,968,000	1	6,788,000	99.88%
52	821,000	0	11	0	5,968,000	1	6,789,000	99.90%
53	822,000	0	11	0	5,968,000	1	6,790,000	99.91%
54	823,000	0	11	0	5,968,000	1	6,791,000	99.93%
55	824,000	0	11	0	5,968,000	1	6,792,000	99.94%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 8"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	825,000	0	11	0	5,968,000	1	6,793,000	99.98%
2	826,000	0	11	0	5,968,000	1	6,794,000	99.97%
3	827,000	0	11	0	5,968,000	1	6,795,000	99.99%
4	828,000	1	12	828,000	6,796,000	0	6,796,000	100.00%
5	Totals on Schedule E-2	12			6,796,000			

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 81 of 179

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	0	0	0	0	0	0	12	0	0.00%
2	1,000	0	0	0	0	0	12	12,000	0.03%
3	2,000	0	0	0	0	0	12	24,000	0.06%
4	3,000	0	0	0	0	0	12	36,000	0.10%
5	4,000	0	0	0	0	0	12	48,000	0.13%
6	5,000	0	0	0	0	0	12	60,000	0.16%
7	6,000	0	0	0	0	0	12	72,000	0.19%
8	7,000	0	0	0	0	0	12	84,000	0.22%
9	8,000	0	0	0	0	0	12	96,000	0.26%
10	9,000	0	0	0	0	0	12	108,000	0.29%
11	10,000	0	0	0	0	0	12	120,000	0.32%
12	11,000	0	0	0	0	0	12	132,000	0.35%
13	12,000	0	0	0	0	0	12	144,000	0.38%
14	13,000	0	0	0	0	0	12	156,000	0.41%
15	14,000	0	0	0	0	0	12	168,000	0.46%
16	15,000	0	0	0	0	0	12	180,000	0.48%
17	16,000	0	0	0	0	0	12	192,000	0.51%
18	17,000	0	0	0	0	0	12	204,000	0.54%
19	18,000	0	0	0	0	0	12	216,000	0.57%
20	19,000	0	0	0	0	0	12	228,000	0.61%
21	20,000	0	0	0	0	0	12	240,000	0.64%
22	21,000	0	0	0	0	0	12	252,000	0.67%
23	22,000	0	0	0	0	0	12	264,000	0.70%
24	23,000	0	0	0	0	0	12	276,000	0.73%
25	24,000	0	0	0	0	0	12	288,000	0.77%
26	25,000	0	0	0	0	0	12	300,000	0.80%
27	26,000	0	0	0	0	0	12	312,000	0.85%
28	27,000	0	0	0	0	0	12	324,000	0.88%
29	28,000	0	0	0	0	0	12	336,000	0.89%
30	29,000	0	0	0	0	0	12	348,000	0.93%
31	30,000	0	0	0	0	0	12	360,000	0.96%
32	31,000	0	0	0	0	0	12	372,000	0.99%
33	32,000	0	0	0	0	0	12	384,000	1.02%
34	33,000	0	0	0	0	0	12	396,000	1.05%
35	34,000	0	0	0	0	0	12	408,000	1.08%
36	35,000	0	0	0	0	0	12	420,000	1.12%
37	36,000	0	0	0	0	0	12	432,000	1.15%
38	37,000	0	0	0	0	0	12	444,000	1.18%
39	38,000	0	0	0	0	0	12	456,000	1.21%
40	39,000	0	0	0	0	0	12	468,000	1.24%
41	40,000	0	0	0	0	0	12	480,000	1.26%
42	41,000	0	0	0	0	0	12	492,000	1.31%
43	42,000	0	0	0	0	0	12	504,000	1.34%
44	43,000	0	0	0	0	0	12	516,000	1.37%
45	44,000	0	0	0	0	0	12	528,000	1.40%
46	45,000	0	0	0	0	0	12	540,000	1.44%
47	46,000	0	0	0	0	0	12	552,000	1.47%
48	47,000	0	0	0	0	0	12	564,000	1.50%
49	48,000	0	0	0	0	0	12	576,000	1.53%
50	49,000	0	0	0	0	0	12	588,000	1.56%
51	50,000	0	0	0	0	0	12	600,000	1.60%
52	51,000	0	0	0	0	0	12	612,000	1.63%
53	52,000	0	0	0	0	0	12	624,000	1.66%
54	53,000	0	0	0	0	0	12	636,000	1.69%
55	54,000	0	0	0	0	0	12	648,000	1.72%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	65,000	0	0	0	0	12	660,000	1.76%
2	66,000	0	0	0	0	12	672,000	1.79%
3	67,000	0	0	0	0	12	684,000	1.82%
4	68,000	0	0	0	0	12	696,000	1.85%
5	69,000	0	0	0	0	12	708,000	1.88%
6	70,000	0	0	0	0	12	720,000	1.91%
7	71,000	0	0	0	0	12	732,000	1.95%
8	72,000	0	0	0	0	12	744,000	1.98%
9	73,000	0	0	0	0	12	756,000	2.01%
10	74,000	0	0	0	0	12	768,000	2.04%
11	75,000	0	0	0	0	12	780,000	2.07%
12	76,000	0	0	0	0	12	792,000	2.11%
13	77,000	0	0	0	0	12	804,000	2.14%
14	78,000	0	0	0	0	12	816,000	2.17%
15	79,000	0	0	0	0	12	828,000	2.20%
16	80,000	0	0	0	0	12	840,000	2.23%
17	81,000	0	0	0	0	12	852,000	2.27%
18	82,000	0	0	0	0	12	864,000	2.30%
19	83,000	0	0	0	0	12	876,000	2.33%
20	84,000	0	0	0	0	12	888,000	2.36%
21	85,000	0	0	0	0	12	900,000	2.39%
22	86,000	0	0	0	0	12	912,000	2.43%
23	87,000	0	0	0	0	12	924,000	2.46%
24	88,000	0	0	0	0	12	936,000	2.49%
25	89,000	0	0	0	0	12	948,000	2.52%
26	90,000	0	0	0	0	12	960,000	2.55%
27	91,000	0	0	0	0	12	972,000	2.58%
28	92,000	0	0	0	0	12	984,000	2.62%
29	93,000	0	0	0	0	12	996,000	2.65%
30	94,000	0	0	0	0	12	1,008,000	2.68%
31	95,000	0	0	0	0	12	1,020,000	2.71%
32	96,000	0	0	0	0	12	1,032,000	2.74%
33	97,000	0	0	0	0	12	1,044,000	2.78%
34	98,000	0	0	0	0	12	1,056,000	2.81%
35	99,000	0	0	0	0	12	1,068,000	2.84%
36	100,000	0	0	0	0	12	1,080,000	2.87%
37	101,000	0	0	0	0	12	1,092,000	2.90%
38	102,000	0	0	0	0	12	1,104,000	2.94%
39	103,000	0	0	0	0	12	1,116,000	2.97%
40	104,000	0	0	0	0	12	1,128,000	3.00%
41	105,000	0	0	0	0	12	1,140,000	3.03%
42	106,000	0	0	0	0	12	1,152,000	3.06%
43	107,000	0	0	0	0	12	1,164,000	3.10%
44	108,000	0	0	0	0	12	1,176,000	3.13%
45	109,000	0	0	0	0	12	1,188,000	3.16%
46	110,000	0	0	0	0	12	1,200,000	3.19%
47	111,000	0	0	0	0	12	1,212,000	3.22%
48	112,000	0	0	0	0	12	1,224,000	3.25%
49	113,000	0	0	0	0	12	1,236,000	3.29%
50	114,000	0	0	0	0	12	1,248,000	3.32%
51	115,000	0	0	0	0	12	1,260,000	3.35%
52	116,000	0	0	0	0	12	1,272,000	3.38%
53	117,000	0	0	0	0	12	1,284,000	3.41%
54	118,000	0	0	0	0	12	1,296,000	3.45%
55	119,000	0	0	0	0	12	1,308,000	3.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	110,000	0	0	0	0	12	1,320,000	3.51%
2	111,000	0	0	0	0	12	1,332,000	3.54%
3	112,000	0	0	0	0	12	1,344,000	3.67%
4	113,000	0	0	0	0	12	1,356,000	3.61%
5	114,000	0	0	0	0	12	1,368,000	3.64%
6	115,000	0	0	0	0	12	1,380,000	3.67%
7	116,000	0	0	0	0	12	1,392,000	3.70%
8	117,000	0	0	0	0	12	1,404,000	3.73%
9	118,000	0	0	0	0	12	1,416,000	3.77%
10	119,000	0	0	0	0	12	1,428,000	3.80%
11	120,000	0	0	0	0	12	1,440,000	3.83%
12	121,000	0	0	0	0	12	1,452,000	3.86%
13	122,000	0	0	0	0	12	1,464,000	3.89%
14	123,000	0	0	0	0	12	1,476,000	3.93%
15	124,000	0	0	0	0	12	1,488,000	3.96%
16	125,000	0	0	0	0	12	1,500,000	3.99%
17	126,000	0	0	0	0	12	1,512,000	4.02%
18	127,000	0	0	0	0	12	1,524,000	4.05%
19	128,000	0	0	0	0	12	1,536,000	4.08%
20	129,000	0	0	0	0	12	1,548,000	4.12%
21	130,000	0	0	0	0	12	1,560,000	4.15%
22	131,000	0	0	0	0	12	1,572,000	4.18%
23	132,000	0	0	0	0	12	1,584,000	4.21%
24	133,000	0	0	0	0	12	1,596,000	4.24%
25	134,000	0	0	0	0	12	1,608,000	4.28%
26	135,000	0	0	0	0	12	1,620,000	4.31%
27	136,000	0	0	0	0	12	1,632,000	4.34%
28	137,000	0	0	0	0	12	1,644,000	4.37%
29	138,000	0	0	0	0	12	1,656,000	4.40%
30	139,000	0	0	0	0	12	1,668,000	4.44%
31	140,000	0	0	0	0	12	1,680,000	4.47%
32	141,000	0	0	0	0	12	1,692,000	4.50%
33	142,000	0	0	0	0	12	1,704,000	4.53%
34	143,000	0	0	0	0	12	1,716,000	4.56%
35	144,000	0	0	0	0	12	1,728,000	4.60%
36	145,000	0	0	0	0	12	1,740,000	4.63%
37	146,000	0	0	0	0	12	1,752,000	4.66%
38	147,000	0	0	0	0	12	1,764,000	4.69%
39	148,000	0	0	0	0	12	1,776,000	4.72%
40	149,000	0	0	0	0	12	1,788,000	4.75%
41	150,000	0	0	0	0	12	1,800,000	4.79%
42	151,000	0	0	0	0	12	1,812,000	4.82%
43	152,000	0	0	0	0	12	1,824,000	4.85%
44	153,000	0	0	0	0	12	1,836,000	4.88%
45	154,000	0	0	0	0	12	1,848,000	4.91%
46	155,000	0	0	0	0	12	1,860,000	4.95%
47	156,000	0	0	0	0	12	1,872,000	4.98%
48	157,000	0	0	0	0	12	1,884,000	5.01%
49	158,000	0	0	0	0	12	1,896,000	5.04%
50	159,000	0	0	0	0	12	1,908,000	5.07%
51	160,000	0	0	0	0	12	1,920,000	5.11%
52	161,000	0	0	0	0	12	1,932,000	5.14%
53	162,000	0	0	0	0	12	1,944,000	5.17%
54	163,000	0	0	0	0	12	1,956,000	5.20%
55	164,000	0	0	0	0	12	1,968,000	5.23%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W6
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	165,000	0	0	0	0	12	1,990,000	5.27%
2	166,000	0	0	0	0	12	1,992,000	5.30%
3	167,000	0	0	0	0	12	2,004,000	5.33%
4	168,000	0	0	0	0	12	2,016,000	5.36%
5	169,000	0	0	0	0	12	2,028,000	5.39%
6	170,000	0	0	0	0	12	2,040,000	5.42%
7	171,000	0	0	0	0	12	2,052,000	5.46%
8	172,000	0	0	0	0	12	2,064,000	5.49%
9	173,000	0	0	0	0	12	2,076,000	5.52%
10	174,000	0	0	0	0	12	2,088,000	5.56%
11	175,000	0	0	0	0	12	2,100,000	5.58%
12	176,000	0	0	0	0	12	2,112,000	5.62%
13	177,000	0	0	0	0	12	2,124,000	5.65%
14	178,000	0	0	0	0	12	2,136,000	5.68%
15	179,000	0	0	0	0	12	2,148,000	5.71%
16	180,000	0	0	0	0	12	2,160,000	5.74%
17	181,000	0	0	0	0	12	2,172,000	5.76%
18	182,000	0	0	0	0	12	2,184,000	5.81%
19	183,000	0	0	0	0	12	2,196,000	5.84%
20	184,000	0	0	0	0	12	2,208,000	5.87%
21	185,000	0	0	0	0	12	2,220,000	5.90%
22	186,000	0	0	0	0	12	2,232,000	5.94%
23	187,000	0	0	0	0	12	2,244,000	5.97%
24	188,000	0	0	0	0	12	2,256,000	6.00%
25	189,000	0	0	0	0	12	2,268,000	6.03%
26	190,000	0	0	0	0	12	2,280,000	6.06%
27	191,000	0	0	0	0	12	2,292,000	6.09%
28	192,000	0	0	0	0	12	2,304,000	6.13%
29	193,000	0	0	0	0	12	2,316,000	6.16%
30	194,000	0	0	0	0	12	2,328,000	6.19%
31	195,000	0	0	0	0	12	2,340,000	6.22%
32	196,000	0	0	0	0	12	2,352,000	6.26%
33	197,000	0	0	0	0	12	2,364,000	6.29%
34	198,000	0	0	0	0	12	2,376,000	6.32%
35	199,000	0	0	0	0	12	2,388,000	6.36%
36	200,000	0	0	0	0	12	2,400,000	6.38%
37	201,000	0	0	0	0	12	2,412,000	6.41%
38	202,000	0	0	0	0	12	2,424,000	6.45%
39	203,000	0	0	0	0	12	2,436,000	6.48%
40	204,000	0	0	0	0	12	2,448,000	6.51%
41	205,000	0	0	0	0	12	2,460,000	6.54%
42	206,000	0	0	0	0	12	2,472,000	6.57%
43	207,000	0	0	0	0	12	2,484,000	6.61%
44	208,000	0	0	0	0	12	2,496,000	6.64%
45	209,000	0	0	0	0	12	2,508,000	6.67%
46	210,000	0	0	0	0	12	2,520,000	6.70%
47	211,000	0	0	0	0	12	2,532,000	6.73%
48	212,000	0	0	0	0	12	2,544,000	6.77%
49	213,000	0	0	0	0	12	2,556,000	6.80%
50	214,000	0	0	0	0	12	2,568,000	6.83%
51	215,000	0	0	0	0	12	2,580,000	6.86%
52	216,000	0	0	0	0	12	2,592,000	6.89%
53	217,000	0	0	0	0	12	2,604,000	6.92%
54	218,000	0	0	0	0	12	2,616,000	6.96%
55	219,000	0	0	0	0	12	2,628,000	6.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	220,000	0	0	0	0	12	2,640,000	7.02%
2	221,000	0	0	0	0	12	2,652,000	7.05%
3	222,000	0	0	0	0	12	2,664,000	7.08%
4	223,000	0	0	0	0	12	2,676,000	7.12%
5	224,000	0	0	0	0	12	2,688,000	7.15%
6	225,000	0	0	0	0	12	2,700,000	7.18%
7	226,000	0	0	0	0	12	2,712,000	7.21%
8	227,000	0	0	0	0	12	2,724,000	7.24%
9	228,000	0	0	0	0	12	2,736,000	7.28%
10	229,000	0	0	0	0	12	2,748,000	7.31%
11	230,000	0	0	0	0	12	2,760,000	7.34%
12	231,000	0	0	0	0	12	2,772,000	7.37%
13	232,000	0	0	0	0	12	2,784,000	7.40%
14	233,000	0	0	0	0	12	2,796,000	7.44%
15	234,000	0	0	0	0	12	2,808,000	7.47%
16	235,000	0	0	0	0	12	2,820,000	7.50%
17	236,000	0	0	0	0	12	2,832,000	7.53%
18	237,000	0	0	0	0	12	2,844,000	7.56%
19	238,000	0	0	0	0	12	2,856,000	7.59%
20	239,000	0	0	0	0	12	2,868,000	7.63%
21	240,000	0	0	0	0	12	2,880,000	7.66%
22	241,000	0	0	0	0	12	2,892,000	7.69%
23	242,000	0	0	0	0	12	2,904,000	7.72%
24	243,000	0	0	0	0	12	2,916,000	7.75%
25	244,000	0	0	0	0	12	2,928,000	7.79%
26	245,000	0	0	0	0	12	2,940,000	7.82%
27	246,000	0	0	0	0	12	2,952,000	7.85%
28	247,000	0	0	0	0	12	2,964,000	7.88%
29	248,000	0	0	0	0	12	2,976,000	7.91%
30	249,000	0	0	0	0	12	2,988,000	7.95%
31	250,000	0	0	0	0	12	3,000,000	7.98%
32	251,000	0	0	0	0	12	3,012,000	8.01%
33	252,000	0	0	0	0	12	3,024,000	8.04%
34	253,000	0	0	0	0	12	3,036,000	8.07%
35	254,000	0	0	0	0	12	3,048,000	8.11%
36	255,000	0	0	0	0	12	3,060,000	8.14%
37	256,000	0	0	0	0	12	3,072,000	8.17%
38	257,000	0	0	0	0	12	3,084,000	8.20%
39	258,000	0	0	0	0	12	3,096,000	8.23%
40	259,000	0	0	0	0	12	3,108,000	8.26%
41	260,000	0	0	0	0	12	3,120,000	8.30%
42	261,000	0	0	0	0	12	3,132,000	8.33%
43	262,000	0	0	0	0	12	3,144,000	8.36%
44	263,000	0	0	0	0	12	3,156,000	8.39%
45	264,000	0	0	0	0	12	3,168,000	8.42%
46	265,000	0	0	0	0	12	3,180,000	8.45%
47	266,000	0	0	0	0	12	3,192,000	8.49%
48	267,000	0	0	0	0	12	3,204,000	8.52%
49	268,000	0	0	0	0	12	3,216,000	8.55%
50	269,000	0	0	0	0	12	3,228,000	8.58%
51	270,000	0	0	0	0	12	3,240,000	8.62%
52	271,000	0	0	0	0	12	3,252,000	8.65%
53	272,000	0	0	0	0	12	3,264,000	8.68%
54	273,000	0	0	0	0	12	3,276,000	8.71%
55	274,000	0	0	0	0	12	3,288,000	8.74%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	275,000	0	0	0	0	12	3,300,000	8.76%
2	276,000	0	0	0	0	12	3,312,000	8.81%
3	277,000	0	0	0	0	12	3,324,000	8.84%
4	278,000	0	0	0	0	12	3,336,000	8.87%
5	279,000	0	0	0	0	12	3,348,000	8.90%
6	280,000	0	0	0	0	12	3,360,000	8.93%
7	281,000	0	0	0	0	12	3,372,000	8.97%
8	282,000	0	0	0	0	12	3,384,000	9.00%
9	283,000	0	0	0	0	12	3,396,000	9.03%
10	284,000	0	0	0	0	12	3,408,000	9.06%
11	285,000	0	0	0	0	12	3,420,000	9.09%
12	286,000	0	0	0	0	12	3,432,000	9.13%
13	287,000	0	0	0	0	12	3,444,000	9.16%
14	288,000	0	0	0	0	12	3,456,000	9.19%
15	289,000	0	0	0	0	12	3,468,000	9.22%
16	290,000	0	0	0	0	12	3,480,000	9.25%
17	291,000	0	0	0	0	12	3,492,000	9.29%
18	292,000	0	0	0	0	12	3,504,000	9.32%
19	293,000	0	0	0	0	12	3,516,000	9.35%
20	294,000	0	0	0	0	12	3,528,000	9.38%
21	295,000	0	0	0	0	12	3,540,000	9.41%
22	296,000	0	0	0	0	12	3,552,000	9.45%
23	297,000	0	0	0	0	12	3,564,000	9.48%
24	298,000	0	0	0	0	12	3,576,000	9.51%
25	299,000	0	0	0	0	12	3,588,000	9.54%
26	300,000	0	0	0	0	12	3,600,000	9.57%
27	301,000	0	0	0	0	12	3,612,000	9.61%
28	302,000	0	0	0	0	12	3,624,000	9.64%
29	303,000	0	0	0	0	12	3,636,000	9.67%
30	304,000	0	0	0	0	12	3,648,000	9.70%
31	305,000	0	0	0	0	12	3,660,000	9.73%
32	306,000	0	0	0	0	12	3,672,000	9.76%
33	307,000	0	0	0	0	12	3,684,000	9.80%
34	308,000	0	0	0	0	12	3,696,000	9.83%
35	309,000	0	0	0	0	12	3,708,000	9.86%
36	310,000	0	0	0	0	12	3,720,000	9.89%
37	311,000	0	0	0	0	12	3,732,000	9.92%
38	312,000	0	0	0	0	12	3,744,000	9.96%
39	313,000	0	0	0	0	12	3,756,000	9.99%
40	314,000	0	0	0	0	12	3,768,000	10.02%
41	315,000	0	0	0	0	12	3,780,000	10.05%
42	316,000	0	0	0	0	12	3,792,000	10.08%
43	317,000	0	0	0	0	12	3,804,000	10.12%
44	318,000	0	0	0	0	12	3,816,000	10.15%
45	319,000	0	0	0	0	12	3,828,000	10.18%
46	320,000	0	0	0	0	12	3,840,000	10.21%
47	321,000	0	0	0	0	12	3,852,000	10.24%
48	322,000	0	0	0	0	12	3,864,000	10.28%
49	323,000	0	0	0	0	12	3,876,000	10.31%
50	324,000	0	0	0	0	12	3,888,000	10.34%
51	325,000	0	0	0	0	12	3,900,000	10.37%
52	326,000	0	0	0	0	12	3,912,000	10.40%
53	327,000	0	0	0	0	12	3,924,000	10.43%
54	328,000	0	0	0	0	12	3,936,000	10.47%
55	329,000	0	0	0	0	12	3,948,000	10.50%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-W5

Page 67 of 179

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	330,000	0	0	0	0	12	3,060,000	10.53%
2	331,000	0	0	0	0	12	3,072,000	10.58%
3	332,000	0	0	0	0	12	3,084,000	10.63%
4	333,000	0	0	0	0	12	3,096,000	10.63%
5	334,000	0	0	0	0	12	4,008,000	10.68%
6	335,000	0	0	0	0	12	4,020,000	10.69%
7	336,000	0	0	0	0	12	4,032,000	10.72%
8	337,000	0	0	0	0	12	4,044,000	10.75%
9	338,000	0	0	0	0	12	4,056,000	10.75%
10	339,000	0	0	0	0	12	4,068,000	10.82%
11	340,000	0	0	0	0	12	4,080,000	10.85%
12	341,000	0	0	0	0	12	4,092,000	10.88%
13	342,000	0	0	0	0	12	4,104,000	10.91%
14	343,000	0	0	0	0	12	4,116,000	10.95%
15	344,000	0	0	0	0	12	4,128,000	10.98%
16	345,000	0	0	0	0	12	4,140,000	11.01%
17	346,000	0	0	0	0	12	4,152,000	11.04%
18	347,000	0	0	0	0	12	4,164,000	11.07%
19	348,000	0	0	0	0	12	4,176,000	11.10%
20	349,000	0	0	0	0	12	4,188,000	11.14%
21	350,000	0	0	0	0	12	4,200,000	11.17%
22	351,000	0	0	0	0	12	4,212,000	11.20%
23	352,000	0	0	0	0	12	4,224,000	11.23%
24	353,000	0	0	0	0	12	4,236,000	11.28%
25	354,000	0	0	0	0	12	4,248,000	11.30%
26	355,000	0	0	0	0	12	4,260,000	11.33%
27	356,000	0	0	0	0	12	4,272,000	11.36%
28	357,000	0	0	0	0	12	4,284,000	11.39%
29	358,000	0	0	0	0	12	4,296,000	11.42%
30	359,000	0	0	0	0	12	4,308,000	11.46%
31	360,000	0	0	0	0	12	4,320,000	11.49%
32	361,000	0	0	0	0	12	4,332,000	11.52%
33	362,000	0	0	0	0	12	4,344,000	11.55%
34	363,000	0	0	0	0	12	4,356,000	11.58%
35	364,000	0	0	0	0	12	4,368,000	11.62%
36	365,000	0	0	0	0	12	4,380,000	11.65%
37	366,000	0	0	0	0	12	4,392,000	11.68%
38	367,000	0	0	0	0	12	4,404,000	11.71%
39	368,000	0	0	0	0	12	4,416,000	11.74%
40	369,000	0	0	0	0	12	4,428,000	11.78%
41	370,000	0	0	0	0	12	4,440,000	11.81%
42	371,000	0	0	0	0	12	4,452,000	11.84%
43	372,000	0	0	0	0	12	4,464,000	11.87%
44	373,000	0	0	0	0	12	4,476,000	11.90%
45	374,000	0	0	0	0	12	4,488,000	11.93%
46	375,000	0	0	0	0	12	4,500,000	11.97%
47	376,000	0	0	0	0	12	4,512,000	12.00%
48	377,000	0	0	0	0	12	4,524,000	12.03%
49	378,000	0	0	0	0	12	4,536,000	12.06%
50	379,000	0	0	0	0	12	4,548,000	12.09%
51	380,000	0	0	0	0	12	4,560,000	12.13%
52	381,000	0	0	0	0	12	4,572,000	12.16%
53	382,000	0	0	0	0	12	4,584,000	12.19%
54	383,000	0	0	0	0	12	4,596,000	12.22%
55	384,000	0	0	0	0	12	4,608,000	12.25%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 68 of 179

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	385,000	0	0	0	0	12	4,620,000	12.29%
2	385,000	0	0	0	0	12	4,632,000	12.32%
3	387,000	0	0	0	0	12	4,644,000	12.36%
4	388,000	0	0	0	0	12	4,656,000	12.38%
5	389,000	0	0	0	0	12	4,668,000	12.41%
6	390,000	0	0	0	0	12	4,680,000	12.45%
7	391,000	0	0	0	0	12	4,692,000	12.48%
8	392,000	0	0	0	0	12	4,704,000	12.51%
9	393,000	0	0	0	0	12	4,716,000	12.54%
10	394,000	0	0	0	0	12	4,728,000	12.57%
11	395,000	0	0	0	0	12	4,740,000	12.60%
12	396,000	0	0	0	0	12	4,752,000	12.64%
13	397,000	0	0	0	0	12	4,764,000	12.67%
14	398,000	0	0	0	0	12	4,776,000	12.70%
15	399,000	0	0	0	0	12	4,788,000	12.73%
16	400,000	0	0	0	0	12	4,800,000	12.76%
17	401,000	0	0	0	0	12	4,812,000	12.80%
18	402,000	0	0	0	0	12	4,824,000	12.83%
19	403,000	0	0	0	0	12	4,836,000	12.86%
20	404,000	0	0	0	0	12	4,848,000	12.89%
21	405,000	0	0	0	0	12	4,860,000	12.92%
22	406,000	0	0	0	0	12	4,872,000	12.96%
23	407,000	0	0	0	0	12	4,884,000	12.99%
24	408,000	0	0	0	0	12	4,896,000	13.02%
25	409,000	0	0	0	0	12	4,908,000	13.05%
26	410,000	0	0	0	0	12	4,920,000	13.08%
27	411,000	0	0	0	0	12	4,932,000	13.12%
28	412,000	0	0	0	0	12	4,944,000	13.15%
29	413,000	0	0	0	0	12	4,956,000	13.18%
30	414,000	0	0	0	0	12	4,968,000	13.21%
31	415,000	0	0	0	0	12	4,980,000	13.24%
32	416,000	0	0	0	0	12	4,992,000	13.27%
33	417,000	0	0	0	0	12	5,004,000	13.31%
34	418,000	0	0	0	0	12	5,016,000	13.34%
35	419,000	0	0	0	0	12	5,028,000	13.37%
36	420,000	0	0	0	0	12	5,040,000	13.40%
37	421,000	0	0	0	0	12	5,052,000	13.43%
38	422,000	0	0	0	0	12	5,064,000	13.47%
39	423,000	0	0	0	0	12	5,076,000	13.50%
40	424,000	0	0	0	0	12	5,088,000	13.53%
41	425,000	0	0	0	0	12	5,100,000	13.56%
42	426,000	0	0	0	0	12	5,112,000	13.59%
43	427,000	0	0	0	0	12	5,124,000	13.63%
44	428,000	0	0	0	0	12	5,136,000	13.66%
45	429,000	0	0	0	0	12	5,148,000	13.69%
46	430,000	0	0	0	0	12	5,160,000	13.72%
47	431,000	0	0	0	0	12	5,172,000	13.76%
48	432,000	0	0	0	0	12	5,184,000	13.79%
49	433,000	0	0	0	0	12	5,196,000	13.82%
50	434,000	0	0	0	0	12	5,208,000	13.85%
51	435,000	0	0	0	0	12	5,220,000	13.88%
52	436,000	0	0	0	0	12	5,232,000	13.91%
53	437,000	0	0	0	0	12	5,244,000	13.94%
54	438,000	0	0	0	0	12	5,256,000	13.98%
55	439,000	0	0	0	0	12	5,268,000	14.01%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 District No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
 Page 69 of 179

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	440,000	0	0	0	0	12	5,280,000	14.04%
2	441,000	0	0	0	0	12	5,292,000	14.07%
3	442,000	0	0	0	0	12	5,304,000	14.10%
4	443,000	0	0	0	0	12	5,316,000	14.14%
5	444,000	0	0	0	0	12	5,328,000	14.17%
6	445,000	0	0	0	0	12	5,340,000	14.20%
7	446,000	0	0	0	0	12	5,352,000	14.23%
8	447,000	0	0	0	0	12	5,364,000	14.26%
9	448,000	0	0	0	0	12	5,376,000	14.30%
10	449,000	0	0	0	0	12	5,388,000	14.33%
11	450,000	0	0	0	0	12	5,400,000	14.36%
12	451,000	0	0	0	0	12	5,412,000	14.39%
13	452,000	0	0	0	0	12	5,424,000	14.42%
14	453,000	0	0	0	0	12	5,436,000	14.46%
15	454,000	0	0	0	0	12	5,448,000	14.49%
16	455,000	0	0	0	0	12	5,460,000	14.52%
17	456,000	0	0	0	0	12	5,472,000	14.55%
18	458,000	0	0	0	0	12	5,484,000	14.58%
19	458,000	0	0	0	0	12	5,496,000	14.62%
20	459,000	0	0	0	0	12	5,508,000	14.65%
21	460,000	0	0	0	0	12	5,520,000	14.68%
22	461,000	0	0	0	0	12	5,532,000	14.71%
23	462,000	0	0	0	0	12	5,544,000	14.74%
24	463,000	0	0	0	0	12	5,556,000	14.77%
25	464,000	0	0	0	0	12	5,568,000	14.81%
26	465,000	0	0	0	0	12	5,580,000	14.84%
27	466,000	0	0	0	0	12	5,592,000	14.87%
28	467,000	0	0	0	0	12	5,604,000	14.90%
29	468,000	0	0	0	0	12	5,616,000	14.93%
30	469,000	0	0	0	0	12	5,628,000	14.97%
31	470,000	0	0	0	0	12	5,640,000	15.00%
32	471,000	0	0	0	0	12	5,652,000	15.03%
33	472,000	0	0	0	0	12	5,664,000	15.06%
34	473,000	0	0	0	0	12	5,676,000	15.09%
35	474,000	0	0	0	0	12	5,688,000	15.13%
36	475,000	0	0	0	0	12	5,700,000	15.16%
37	476,000	0	0	0	0	12	5,712,000	15.19%
38	477,000	0	0	0	0	12	5,724,000	15.22%
39	478,000	0	0	0	0	12	5,736,000	15.25%
40	479,000	0	0	0	0	12	5,748,000	15.29%
41	480,000	0	0	0	0	12	5,760,000	15.32%
42	481,000	0	0	0	0	12	5,772,000	15.35%
43	482,000	0	0	0	0	12	5,784,000	15.38%
44	483,000	0	0	0	0	12	5,796,000	15.41%
45	484,000	0	0	0	0	12	5,808,000	15.44%
46	485,000	0	0	0	0	12	5,820,000	15.48%
47	486,000	0	0	0	0	12	5,832,000	15.51%
48	487,000	0	0	0	0	12	5,844,000	15.54%
49	488,000	0	0	0	0	12	5,856,000	15.57%
50	489,000	0	0	0	0	12	5,868,000	15.60%
51	490,000	0	0	0	0	12	5,880,000	15.64%
52	491,000	0	0	0	0	12	5,892,000	15.67%
53	492,000	0	0	0	0	12	5,904,000	15.70%
54	493,000	0	0	0	0	12	5,916,000	15.73%
55	494,000	0	0	0	0	12	5,928,000	15.76%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 100030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 70 of 170

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	485,000	0	0	0	0	12	5,940,000	15.80%
2	486,000	0	0	0	0	12	5,952,000	15.83%
3	497,000	0	0	0	0	12	5,964,000	15.88%
4	498,000	0	0	0	0	12	5,976,000	15.89%
5	499,000	0	0	0	0	12	5,988,000	15.92%
6	500,000	0	0	0	0	12	6,000,000	15.96%
7	501,000	0	0	0	0	12	6,012,000	15.99%
8	502,000	0	0	0	0	12	6,024,000	16.02%
9	503,000	0	0	0	0	12	6,036,000	16.05%
10	504,000	0	0	0	0	12	6,048,000	16.08%
11	505,000	0	0	0	0	12	6,060,000	16.11%
12	506,000	0	0	0	0	12	6,072,000	16.15%
13	507,000	0	0	0	0	12	6,084,000	16.18%
14	508,000	0	0	0	0	12	6,096,000	16.21%
15	509,000	0	0	0	0	12	6,108,000	16.24%
16	510,000	0	0	0	0	12	6,120,000	16.27%
17	511,000	0	0	0	0	12	6,132,000	16.31%
18	512,000	0	0	0	0	12	6,144,000	16.34%
19	513,000	0	0	0	0	12	6,156,000	16.37%
20	514,000	0	0	0	0	12	6,168,000	16.40%
21	515,000	0	0	0	0	12	6,180,000	16.43%
22	516,000	0	0	0	0	12	6,192,000	16.47%
23	517,000	0	0	0	0	12	6,204,000	16.50%
24	518,000	0	0	0	0	12	6,216,000	16.53%
25	519,000	0	0	0	0	12	6,228,000	16.56%
26	520,000	0	0	0	0	12	6,240,000	16.59%
27	521,000	0	0	0	0	12	6,252,000	16.63%
28	522,000	0	0	0	0	12	6,264,000	16.66%
29	523,000	0	0	0	0	12	6,276,000	16.69%
30	524,000	0	0	0	0	12	6,288,000	16.72%
31	525,000	0	0	0	0	12	6,300,000	16.75%
32	526,000	0	0	0	0	12	6,312,000	16.79%
33	527,000	0	0	0	0	12	6,324,000	16.82%
34	528,000	0	0	0	0	12	6,336,000	16.85%
35	529,000	0	0	0	0	12	6,348,000	16.88%
36	530,000	0	0	0	0	12	6,360,000	16.91%
37	531,000	0	0	0	0	12	6,372,000	16.94%
38	532,000	0	0	0	0	12	6,384,000	16.98%
39	533,000	0	0	0	0	12	6,396,000	17.01%
40	534,000	0	0	0	0	12	6,408,000	17.04%
41	535,000	0	0	0	0	12	6,420,000	17.07%
42	536,000	0	0	0	0	12	6,432,000	17.10%
43	537,000	0	0	0	0	12	6,444,000	17.14%
44	538,000	0	0	0	0	12	6,456,000	17.17%
45	539,000	0	0	0	0	12	6,468,000	17.20%
46	540,000	0	0	0	0	12	6,480,000	17.23%
47	541,000	0	0	0	0	12	6,492,000	17.26%
48	542,000	0	0	0	0	12	6,504,000	17.30%
49	543,000	0	0	0	0	12	6,516,000	17.33%
50	544,000	0	0	0	0	12	6,528,000	17.36%
51	545,000	0	0	0	0	12	6,540,000	17.39%
52	546,000	0	0	0	0	12	6,552,000	17.42%
53	547,000	0	0	0	0	12	6,564,000	17.46%
54	548,000	0	0	0	0	12	6,576,000	17.49%
55	546,000	0	0	0	0	12	6,588,000	17.52%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

Page 71 of 179

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	550,000	0	0	0	0	12	6,000,000	17.55%
2	551,000	0	0	0	0	12	6,812,000	17.58%
3	552,000	0	0	0	0	12	6,824,000	17.81%
4	553,000	0	0	0	0	12	6,836,000	17.85%
5	554,000	0	0	0	0	12	6,848,000	17.88%
6	555,000	0	0	0	0	12	6,860,000	17.71%
7	556,000	0	0	0	0	12	6,872,000	17.74%
8	557,000	0	0	0	0	12	6,884,000	17.77%
9	558,000	0	0	0	0	12	6,896,000	17.81%
10	559,000	0	0	0	0	12	6,708,000	17.84%
11	560,000	0	0	0	0	12	6,720,000	17.87%
12	561,000	0	0	0	0	12	6,732,000	17.90%
13	562,000	0	0	0	0	12	6,744,000	17.93%
14	563,000	0	0	0	0	12	6,756,000	17.97%
15	564,000	0	0	0	0	12	6,768,000	18.00%
16	565,000	0	0	0	0	12	6,780,000	18.03%
17	566,000	0	0	0	0	12	6,792,000	18.06%
18	567,000	0	0	0	0	12	6,804,000	18.09%
19	568,000	0	0	0	0	12	6,816,000	18.13%
20	569,000	0	0	0	0	12	6,828,000	18.16%
21	570,000	0	0	0	0	12	6,840,000	18.19%
22	571,000	0	0	0	0	12	6,852,000	18.22%
23	572,000	0	0	0	0	12	6,864,000	18.25%
24	573,000	0	0	0	0	12	6,876,000	18.28%
25	574,000	0	0	0	0	12	6,888,000	18.32%
26	575,000	0	0	0	0	12	6,900,000	18.35%
27	576,000	0	0	0	0	12	6,912,000	18.38%
28	577,000	0	0	0	0	12	6,924,000	18.41%
29	578,000	0	0	0	0	12	6,936,000	18.44%
30	579,000	0	0	0	0	12	6,948,000	18.48%
31	580,000	0	0	0	0	12	6,960,000	18.51%
32	581,000	0	0	0	0	12	6,972,000	18.54%
33	582,000	0	0	0	0	12	6,984,000	18.57%
34	583,000	0	0	0	0	12	6,996,000	18.60%
35	584,000	0	0	0	0	12	7,008,000	18.64%
36	585,000	0	0	0	0	12	7,020,000	18.67%
37	586,000	0	0	0	0	12	7,032,000	18.70%
38	587,000	0	0	0	0	12	7,044,000	18.73%
39	588,000	0	0	0	0	12	7,056,000	18.76%
40	589,000	0	0	0	0	12	7,068,000	18.80%
41	590,000	0	0	0	0	12	7,080,000	18.83%
42	591,000	0	0	0	0	12	7,092,000	18.86%
43	592,000	0	0	0	0	12	7,104,000	18.89%
44	593,000	0	0	0	0	12	7,116,000	18.92%
45	594,000	0	0	0	0	12	7,128,000	18.95%
46	595,000	0	0	0	0	12	7,140,000	18.99%
47	596,000	0	0	0	0	12	7,152,000	19.02%
48	597,000	0	0	0	0	12	7,164,000	19.05%
49	598,000	0	0	0	0	12	7,176,000	19.08%
50	599,000	0	0	0	0	12	7,188,000	19.11%
51	600,000	0	0	0	0	12	7,200,000	19.15%
52	601,000	0	0	0	0	12	7,212,000	19.18%
53	602,000	0	0	0	0	12	7,224,000	19.21%
54	603,000	0	0	0	0	12	7,236,000	19.24%
55	604,000	0	0	0	0	12	7,248,000	19.27%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) ± (6)] ÷ (5)	Percentage of Total
1	605,000	0	0	0	0	0	12	7,260,000	18.31%
2	606,000	0	0	0	0	0	12	7,272,000	18.34%
3	607,000	0	0	0	0	0	12	7,284,000	18.37%
4	608,000	0	0	0	0	0	12	7,296,000	18.40%
5	609,000	0	0	0	0	0	12	7,308,000	18.43%
6	610,000	0	0	0	0	0	12	7,320,000	18.47%
7	611,000	0	0	0	0	0	12	7,332,000	18.50%
8	612,000	0	0	0	0	0	12	7,344,000	18.53%
9	613,000	0	0	0	0	0	12	7,356,000	18.56%
10	614,000	0	0	0	0	0	12	7,368,000	18.59%
11	615,000	0	0	0	0	0	12	7,380,000	18.63%
12	616,000	0	0	0	0	0	12	7,392,000	18.66%
13	617,000	0	0	0	0	0	12	7,404,000	18.69%
14	618,000	0	0	0	0	0	12	7,416,000	18.72%
15	619,000	0	0	0	0	0	12	7,428,000	18.76%
16	620,000	0	0	0	0	0	12	7,440,000	18.78%
17	621,000	0	0	0	0	0	12	7,452,000	18.82%
18	622,000	0	0	0	0	0	12	7,464,000	18.85%
19	623,000	0	0	0	0	0	12	7,476,000	18.88%
20	624,000	0	0	0	0	0	12	7,488,000	18.91%
21	625,000	0	0	0	0	0	12	7,500,000	18.94%
22	626,000	0	0	0	0	0	12	7,512,000	18.98%
23	627,000	0	0	0	0	0	12	7,524,000	20.01%
24	628,000	0	0	0	0	0	12	7,536,000	20.04%
25	629,000	0	0	0	0	0	12	7,548,000	20.07%
26	630,000	0	0	0	0	0	12	7,560,000	20.10%
27	631,000	0	0	0	0	0	12	7,572,000	20.14%
28	632,000	0	0	0	0	0	12	7,584,000	20.17%
29	633,000	0	0	0	0	0	12	7,596,000	20.20%
30	634,000	0	0	0	0	0	12	7,608,000	20.23%
31	635,000	0	0	0	0	0	12	7,620,000	20.26%
32	636,000	0	0	0	0	0	12	7,632,000	20.30%
33	637,000	0	0	0	0	0	12	7,644,000	20.33%
34	638,000	0	0	0	0	0	12	7,656,000	20.36%
35	639,000	0	0	0	0	0	12	7,668,000	20.39%
36	640,000	0	0	0	0	0	12	7,680,000	20.42%
37	641,000	0	0	0	0	0	12	7,692,000	20.45%
38	642,000	0	0	0	0	0	12	7,704,000	20.49%
39	643,000	0	0	0	0	0	12	7,716,000	20.52%
40	644,000	0	0	0	0	0	12	7,728,000	20.55%
41	645,000	0	0	0	0	0	12	7,740,000	20.58%
42	646,000	0	0	0	0	0	12	7,752,000	20.61%
43	647,000	0	0	0	0	0	12	7,764,000	20.65%
44	648,000	0	0	0	0	0	12	7,776,000	20.68%
45	649,000	0	0	0	0	0	12	7,788,000	20.71%
46	650,000	0	0	0	0	0	12	7,800,000	20.74%
47	651,000	0	0	0	0	0	12	7,812,000	20.77%
48	652,000	0	0	0	0	0	12	7,824,000	20.81%
49	653,000	0	0	0	0	0	12	7,836,000	20.84%
50	654,000	0	0	0	0	0	12	7,848,000	20.87%
51	655,000	0	0	0	0	0	12	7,860,000	20.90%
52	656,000	0	0	0	0	0	12	7,872,000	20.93%
53	657,000	0	0	0	0	0	12	7,884,000	20.97%
54	658,000	0	0	0	0	0	12	7,896,000	21.00%
55	659,000	0	0	0	0	0	12	7,908,000	21.03%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W5

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (2)] ÷ (5)	Percentage of Total
1	690,000	0	0	0	0	12	7,020,000	21.06%
2	691,000	0	0	0	0	12	7,032,000	21.00%
3	692,000	0	0	0	0	12	7,044,000	21.12%
4	693,000	0	0	0	0	12	7,056,000	21.18%
5	694,000	0	0	0	0	12	7,068,000	21.19%
6	695,000	0	0	0	0	12	7,080,000	21.22%
7	696,000	0	0	0	0	12	7,092,000	21.25%
8	697,000	0	0	0	0	12	8,004,000	21.28%
9	698,000	0	0	0	0	12	8,016,000	21.32%
10	699,000	0	0	0	0	12	8,028,000	21.35%
11	700,000	0	0	0	0	12	8,040,000	21.38%
12	701,000	0	0	0	0	12	8,052,000	21.41%
13	702,000	0	0	0	0	12	8,064,000	21.44%
14	703,000	0	0	0	0	12	8,076,000	21.48%
15	704,000	0	0	0	0	12	8,088,000	21.51%
16	705,000	0	0	0	0	12	8,100,000	21.54%
17	706,000	0	0	0	0	12	8,112,000	21.57%
18	707,000	0	0	0	0	12	8,124,000	21.60%
19	708,000	0	0	0	0	12	8,136,000	21.64%
20	709,000	0	0	0	0	12	8,148,000	21.67%
21	710,000	0	0	0	0	12	8,160,000	21.70%
22	711,000	0	0	0	0	12	8,172,000	21.73%
23	712,000	0	0	0	0	12	8,184,000	21.76%
24	713,000	0	0	0	0	12	8,196,000	21.79%
25	714,000	0	0	0	0	12	8,208,000	21.83%
26	715,000	0	0	0	0	12	8,220,000	21.86%
27	716,000	0	0	0	0	12	8,232,000	21.89%
28	717,000	0	0	0	0	12	8,244,000	21.92%
29	718,000	0	0	0	0	12	8,256,000	21.95%
30	719,000	0	0	0	0	12	8,268,000	21.98%
31	720,000	0	0	0	0	12	8,280,000	22.02%
32	721,000	0	0	0	0	12	8,292,000	22.06%
33	722,000	0	0	0	0	12	8,304,000	22.08%
34	723,000	0	0	0	0	12	8,316,000	22.11%
35	724,000	0	0	0	0	12	8,328,000	22.16%
36	725,000	0	0	0	0	12	8,340,000	22.18%
37	726,000	0	0	0	0	12	8,352,000	22.21%
38	727,000	0	0	0	0	12	8,364,000	22.24%
39	728,000	0	0	0	0	12	8,376,000	22.27%
40	729,000	0	0	0	0	12	8,388,000	22.31%
41	730,000	0	0	0	0	12	8,400,000	22.34%
42	731,000	0	0	0	0	12	8,412,000	22.37%
43	732,000	0	0	0	0	12	8,424,000	22.40%
44	733,000	0	0	0	0	12	8,436,000	22.43%
45	734,000	0	0	0	0	12	8,448,000	22.47%
46	735,000	0	0	0	0	12	8,460,000	22.50%
47	736,000	0	0	0	0	12	8,472,000	22.53%
48	737,000	0	0	0	0	12	8,484,000	22.56%
49	738,000	0	0	0	0	12	8,496,000	22.59%
50	739,000	0	0	0	0	12	8,508,000	22.62%
51	740,000	0	0	0	0	12	8,520,000	22.66%
52	741,000	0	0	0	0	12	8,532,000	22.69%
53	742,000	0	0	0	0	12	8,544,000	22.72%
54	743,000	0	0	0	0	12	8,556,000	22.75%
55	744,000	0	0	0	0	12	8,568,000	22.78%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	715,000	0	0	0	0	12	8,880,000	22.82%
2	716,000	0	0	0	0	12	8,692,000	22.86%
3	717,000	0	0	0	0	12	8,604,000	22.88%
4	718,000	0	0	0	0	12	8,616,000	22.91%
5	719,000	0	0	0	0	12	8,628,000	22.94%
6	720,000	0	0	0	0	12	8,640,000	22.98%
7	721,000	0	0	0	0	12	8,652,000	23.01%
8	722,000	0	0	0	0	12	8,664,000	23.04%
9	723,000	0	0	0	0	12	8,676,000	23.07%
10	724,000	0	0	0	0	12	8,688,000	23.10%
11	725,000	0	0	0	0	12	8,700,000	23.14%
12	726,000	0	0	0	0	12	8,712,000	23.17%
13	727,000	0	0	0	0	12	8,724,000	23.20%
14	728,000	0	0	0	0	12	8,736,000	23.23%
15	729,000	0	0	0	0	12	8,748,000	23.28%
16	730,000	0	0	0	0	12	8,760,000	23.28%
17	731,000	0	0	0	0	12	8,772,000	23.33%
18	732,000	0	0	0	0	12	8,784,000	23.38%
19	733,000	0	0	0	0	12	8,796,000	23.36%
20	734,000	0	0	0	0	12	8,808,000	23.42%
21	735,000	0	0	0	0	12	8,820,000	23.45%
22	736,000	0	0	0	0	12	8,832,000	23.49%
23	737,000	0	0	0	0	12	8,844,000	23.52%
24	738,000	0	0	0	0	12	8,856,000	23.55%
25	739,000	0	0	0	0	12	8,868,000	23.58%
26	740,000	0	0	0	0	12	8,880,000	23.61%
27	741,000	0	0	0	0	12	8,892,000	23.65%
28	742,000	0	0	0	0	12	8,904,000	23.68%
29	743,000	0	0	0	0	12	8,916,000	23.71%
30	744,000	0	0	0	0	12	8,928,000	23.74%
31	745,000	0	0	0	0	12	8,940,000	23.77%
32	746,000	0	0	0	0	12	8,952,000	23.81%
33	747,000	0	0	0	0	12	8,964,000	23.84%
34	748,000	0	0	0	0	12	8,976,000	23.87%
35	749,000	0	0	0	0	12	8,988,000	23.90%
36	750,000	0	0	0	0	12	9,000,000	23.93%
37	751,000	0	0	0	0	12	9,012,000	23.96%
38	752,000	0	0	0	0	12	9,024,000	24.00%
39	753,000	0	0	0	0	12	9,036,000	24.03%
40	754,000	0	0	0	0	12	9,048,000	24.06%
41	755,000	0	0	0	0	12	9,060,000	24.09%
42	756,000	0	0	0	0	12	9,072,000	24.12%
43	757,000	0	0	0	0	12	9,084,000	24.16%
44	758,000	0	0	0	0	12	9,096,000	24.19%
45	759,000	0	0	0	0	12	9,108,000	24.22%
46	760,000	0	0	0	0	12	9,120,000	24.25%
47	761,000	0	0	0	0	12	9,132,000	24.28%
48	762,000	0	0	0	0	12	9,144,000	24.32%
49	763,000	0	0	0	0	12	9,156,000	24.35%
50	764,000	0	0	0	0	12	9,168,000	24.38%
51	765,000	0	0	0	0	12	9,180,000	24.41%
52	766,000	0	0	0	0	12	9,192,000	24.44%
53	767,000	0	0	0	0	12	9,204,000	24.48%
54	768,000	0	0	0	0	12	9,216,000	24.51%
55	769,000	0	0	0	0	12	9,228,000	24.54%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	770,000	0	0	0	0	12	0,240,000	24.67%
2	771,000	0	0	0	0	12	0,262,000	24.80%
3	772,000	0	0	0	0	12	0,284,000	24.64%
4	773,000	0	0	0	0	12	0,278,000	24.67%
5	774,000	0	0	0	0	12	0,288,000	24.70%
6	775,000	0	0	0	0	12	0,300,000	24.73%
7	776,000	0	0	0	0	12	0,312,000	24.76%
8	777,000	0	0	0	0	12	0,324,000	24.79%
9	778,000	0	0	0	0	12	0,336,000	24.83%
10	779,000	0	0	0	0	12	0,348,000	24.86%
11	780,000	0	0	0	0	12	0,360,000	24.89%
12	781,000	0	0	0	0	12	0,372,000	24.92%
13	782,000	0	0	0	0	12	0,384,000	24.95%
14	783,000	0	0	0	0	12	0,396,000	24.98%
15	784,000	0	0	0	0	12	0,408,000	25.02%
16	785,000	0	0	0	0	12	0,420,000	25.05%
17	786,000	0	0	0	0	12	0,432,000	25.08%
18	787,000	0	0	0	0	12	0,444,000	25.11%
19	788,000	0	0	0	0	12	0,456,000	25.15%
20	789,000	0	0	0	0	12	0,468,000	25.18%
21	790,000	0	0	0	0	12	0,480,000	25.21%
22	791,000	0	0	0	0	12	0,492,000	25.24%
23	792,000	0	0	0	0	12	0,504,000	25.27%
24	793,000	0	0	0	0	12	0,516,000	25.31%
25	794,000	0	0	0	0	12	0,528,000	25.34%
26	795,000	0	0	0	0	12	0,540,000	25.37%
27	796,000	0	0	0	0	12	0,552,000	25.40%
28	797,000	0	0	0	0	12	0,564,000	25.43%
29	798,000	0	0	0	0	12	0,576,000	25.46%
30	799,000	0	0	0	0	12	0,588,000	25.50%
31	800,000	0	0	0	0	12	0,600,000	25.53%
32	801,000	0	0	0	0	12	0,612,000	25.56%
33	802,000	0	0	0	0	12	0,624,000	25.59%
34	803,000	0	0	0	0	12	0,636,000	25.62%
35	804,000	0	0	0	0	12	0,648,000	25.66%
36	805,000	0	0	0	0	12	0,660,000	25.69%
37	806,000	0	0	0	0	12	0,672,000	25.72%
38	807,000	0	0	0	0	12	0,684,000	25.75%
39	808,000	0	0	0	0	12	0,696,000	25.78%
40	809,000	0	0	0	0	12	0,708,000	25.82%
41	810,000	0	0	0	0	12	0,720,000	25.85%
42	811,000	0	0	0	0	12	0,732,000	25.88%
43	812,000	0	0	0	0	12	0,744,000	25.91%
44	813,000	0	0	0	0	12	0,756,000	25.94%
45	814,000	0	0	0	0	12	0,768,000	25.98%
46	815,000	0	0	0	0	12	0,780,000	26.01%
47	816,000	0	0	0	0	12	0,792,000	26.04%
48	817,000	0	0	0	0	12	0,804,000	26.07%
49	818,000	0	0	0	0	12	0,816,000	26.10%
50	819,000	0	0	0	0	12	0,828,000	26.13%
51	820,000	0	0	0	0	12	0,840,000	26.17%
52	821,000	0	0	0	0	12	0,852,000	26.20%
53	822,000	0	0	0	0	12	0,864,000	26.23%
54	823,000	0	0	0	0	12	0,876,000	26.26%
55	824,000	0	0	0	0	12	0,888,000	26.29%

Billing Analysis Schedule

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 78 of 170

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total	
1	825,000	0	0	0	0	12	9,000,000	26.33%	
2	826,000	0	0	0	0	12	9,912,000	26.36%	
3	827,000	0	0	0	0	12	9,824,000	26.36%	
4	828,000	0	0	0	0	12	9,936,000	26.42%	
5	829,000	0	0	0	0	12	9,948,000	26.45%	
6	830,000	0	0	0	0	12	9,960,000	26.46%	
7	831,000	0	0	0	0	12	9,972,000	26.52%	
8	832,000	0	0	0	0	12	9,984,000	26.55%	
9	833,000	0	0	0	0	12	9,996,000	26.58%	
10	834,000	0	0	0	0	12	10,008,000	26.61%	
11	835,000	0	0	0	0	12	10,020,000	26.65%	
12	836,000	0	0	0	0	12	10,032,000	26.68%	
13	837,000	0	0	0	0	12	10,044,000	26.71%	
14	838,000	0	0	0	0	12	10,056,000	26.74%	
15	839,000	0	0	0	0	12	10,068,000	26.77%	
16	840,000	0	0	0	0	12	10,080,000	26.80%	
17	841,000	0	0	0	0	12	10,092,000	26.84%	
18	842,000	0	0	0	0	12	10,104,000	26.87%	
19	843,000	0	0	0	0	12	10,116,000	26.90%	
20	844,000	0	0	0	0	12	10,128,000	26.93%	
21	845,000	0	0	0	0	12	10,140,000	26.96%	
22	846,000	0	0	0	0	12	10,152,000	27.00%	
23	847,000	0	0	0	0	12	10,164,000	27.03%	
24	848,000	0	0	0	0	12	10,176,000	27.06%	
25	849,000	0	0	0	0	12	10,188,000	27.09%	
26	850,000	0	0	0	0	12	10,200,000	27.12%	
27	851,000	0	0	0	0	12	10,212,000	27.16%	
28	852,000	0	0	0	0	12	10,224,000	27.19%	
29	853,000	0	0	0	0	12	10,236,000	27.22%	
30	854,000	0	0	0	0	12	10,248,000	27.25%	
31	855,000	0	0	0	0	12	10,260,000	27.28%	
32	856,000	0	0	0	0	12	10,272,000	27.32%	
33	857,000	0	0	0	0	12	10,284,000	27.35%	
34	858,000	0	0	0	0	12	10,296,000	27.38%	
35	859,000	0	0	0	0	12	10,308,000	27.41%	
36	860,000	0	0	0	0	12	10,320,000	27.44%	
37	861,000	0	0	0	0	12	10,332,000	27.48%	
38	862,000	0	0	0	0	12	10,344,000	27.51%	
39	863,000	0	0	0	0	12	10,356,000	27.54%	
40	864,000	0	0	0	0	12	10,368,000	27.57%	
41	865,000	0	0	0	0	12	10,380,000	27.60%	
42	866,000	0	0	0	0	12	10,392,000	27.63%	
43	867,000	0	0	0	0	12	10,404,000	27.67%	
44	868,000	0	0	0	0	12	10,416,000	27.70%	
45	869,000	0	0	0	0	12	10,428,000	27.73%	
46	870,000	0	0	0	0	12	10,440,000	27.76%	
47	871,000	0	0	0	0	12	10,452,000	27.79%	
48	872,000	0	0	0	0	12	10,464,000	27.83%	
49	873,000	0	0	0	0	12	10,476,000	27.86%	
50	874,000	0	0	0	0	12	10,488,000	27.89%	
51	875,000	0	0	0	0	12	10,500,000	27.92%	
52	876,000	0	0	0	0	12	10,512,000	27.95%	
53	877,000	0	0	0	0	12	10,524,000	27.99%	
54	878,000	0	0	0	0	12	10,536,000	28.02%	
55	879,000	0	0	0	0	12	10,548,000	28.05%	

Billing Analysis Schedules

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

Florida Public Service Commission

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	880,000	0	0	0	0	12	10,680,000	28.08%
2	881,000	0	0	0	0	12	10,572,000	28.11%
3	882,000	0	0	0	0	12	10,584,000	28.15%
4	883,000	0	0	0	0	12	10,596,000	28.18%
5	884,000	0	0	0	0	12	10,608,000	28.21%
6	885,000	0	0	0	0	12	10,620,000	28.24%
7	886,000	0	0	0	0	12	10,632,000	28.27%
8	887,000	0	0	0	0	12	10,644,000	28.30%
9	888,000	0	0	0	0	12	10,656,000	28.34%
10	889,000	0	0	0	0	12	10,668,000	28.37%
11	890,000	0	0	0	0	12	10,680,000	28.40%
12	891,000	0	0	0	0	12	10,692,000	28.43%
13	892,000	0	0	0	0	12	10,704,000	28.46%
14	893,000	0	0	0	0	12	10,716,000	28.60%
15	894,000	0	0	0	0	12	10,728,000	28.63%
16	895,000	0	0	0	0	12	10,740,000	28.66%
17	896,000	0	0	0	0	12	10,752,000	28.69%
18	897,000	0	0	0	0	12	10,764,000	28.72%
19	898,000	0	0	0	0	12	10,776,000	28.76%
20	899,000	0	0	0	0	12	10,800,000	28.78%
21	900,000	0	0	0	0	12	10,824,000	28.82%
22	901,000	0	0	0	0	12	10,836,000	28.85%
23	902,000	0	0	0	0	12	10,848,000	28.88%
24	903,000	0	0	0	0	12	10,860,000	28.91%
25	904,000	0	0	0	0	12	10,872,000	28.94%
26	905,000	0	0	0	0	12	10,884,000	28.97%
27	906,000	0	0	0	0	12	10,896,000	29.01%
28	907,000	0	0	0	0	12	10,908,000	29.04%
29	908,000	0	0	0	0	12	10,920,000	29.07%
30	909,000	0	0	0	0	12	10,932,000	29.10%
31	910,000	0	0	0	0	12	10,944,000	29.13%
32	911,000	0	0	0	0	12	10,956,000	29.17%
33	912,000	0	0	0	0	12	10,968,000	29.20%
34	913,000	0	0	0	0	12	10,980,000	29.23%
35	914,000	0	0	0	0	12	10,992,000	29.26%
36	915,000	0	0	0	0	12	11,004,000	29.29%
37	916,000	0	0	0	0	12	11,016,000	29.33%
38	917,000	0	0	0	0	12	11,028,000	29.36%
39	918,000	0	0	0	0	12	11,040,000	29.39%
40	919,000	0	0	0	0	12	11,052,000	29.42%
41	920,000	0	0	0	0	12	11,064,000	29.45%
42	921,000	0	0	0	0	12	11,076,000	29.49%
43	922,000	0	0	0	0	12	11,088,000	29.52%
44	923,000	0	0	0	0	12	11,100,000	29.55%
45	924,000	0	0	0	0	12	11,112,000	29.58%
46	925,000	0	0	0	0	12	11,124,000	29.61%
47	926,000	0	0	0	0	12	11,136,000	29.64%
48	927,000	0	0	0	0	12	11,148,000	29.66%
49	928,000	0	0	0	0	12	11,172,000	29.71%
50	929,000	0	0	0	0	12	11,184,000	29.74%
51	930,000	0	0	0	0	12	11,196,000	29.77%
52	931,000	0	0	0	0	12	11,208,000	29.80%
53	932,000	0	0	0	0	12		
54	933,000	0	0	0	0	12		
55	934,000	0	0	0	0	12		

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W/S
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	936,000	0	0	0	0	12	11,220,000	29.84%
2	936,000	0	0	0	0	12	11,232,000	29.87%
3	937,000	0	0	0	0	12	11,244,000	29.90%
4	938,000	0	0	0	0	12	11,256,000	29.93%
5	938,000	0	0	0	0	12	11,268,000	29.96%
6	940,000	0	0	0	0	12	11,280,000	30.00%
7	941,000	0	0	0	0	12	11,292,000	30.03%
8	942,000	0	0	0	0	12	11,304,000	30.06%
9	943,000	0	0	0	0	12	11,316,000	30.09%
10	944,000	0	0	0	0	12	11,328,000	30.12%
11	945,000	0	0	0	0	12	11,340,000	30.16%
12	946,000	0	0	0	0	12	11,352,000	30.19%
13	947,000	0	0	0	0	12	11,364,000	30.22%
14	948,000	0	0	0	0	12	11,376,000	30.25%
15	949,000	0	0	0	0	12	11,388,000	30.28%
16	950,000	0	0	0	0	12	11,400,000	30.32%
17	951,000	0	0	0	0	12	11,412,000	30.35%
18	952,000	0	0	0	0	12	11,424,000	30.38%
19	953,000	0	0	0	0	12	11,436,000	30.41%
20	954,000	0	0	0	0	12	11,448,000	30.44%
21	955,000	0	0	0	0	12	11,460,000	30.47%
22	956,000	0	0	0	0	12	11,472,000	30.51%
23	957,000	0	0	0	0	12	11,484,000	30.54%
24	958,000	0	0	0	0	12	11,496,000	30.57%
25	959,000	0	0	0	0	12	11,508,000	30.60%
26	960,000	0	0	0	0	12	11,520,000	30.63%
27	961,000	0	0	0	0	12	11,532,000	30.67%
28	962,000	0	0	0	0	12	11,544,000	30.70%
29	963,000	0	0	0	0	12	11,556,000	30.73%
30	964,000	0	0	0	0	12	11,568,000	30.76%
31	965,000	0	0	0	0	12	11,580,000	30.79%
32	966,000	0	0	0	0	12	11,592,000	30.83%
33	967,000	0	0	0	0	12	11,604,000	30.86%
34	968,000	0	0	0	0	12	11,616,000	30.89%
35	969,000	0	0	0	0	12	11,628,000	30.92%
36	970,000	0	0	0	0	12	11,640,000	30.95%
37	971,000	0	0	0	0	12	11,652,000	30.98%
38	972,000	0	0	0	0	12	11,664,000	31.02%
39	973,000	0	0	0	0	12	11,676,000	31.05%
40	974,000	0	0	0	0	12	11,688,000	31.08%
41	975,000	0	0	0	0	12	11,700,000	31.11%
42	976,000	0	0	0	0	12	11,712,000	31.14%
43	977,000	0	0	0	0	12	11,724,000	31.18%
44	978,000	0	0	0	0	12	11,736,000	31.21%
45	979,000	0	0	0	0	12	11,748,000	31.24%
46	980,000	0	0	0	0	12	11,760,000	31.27%
47	981,000	0	0	0	0	12	11,772,000	31.30%
48	982,000	0	0	0	0	12	11,784,000	31.34%
49	983,000	0	0	0	0	12	11,796,000	31.37%
50	984,000	0	0	0	0	12	11,808,000	31.40%
51	985,000	0	0	0	0	12	11,820,000	31.43%
52	986,000	0	0	0	0	12	11,832,000	31.46%
53	987,000	0	0	0	0	12	11,844,000	31.50%
54	988,000	0	0	0	0	12	11,856,000	31.53%
55	988,000	0	0	0	0	12	11,868,000	31.56%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) x (6) ÷ (5)	(8) Percentage of Total
1	990,000	0	0	0	0	12	11,860,000	31.50%
2	991,000	0	0	0	0	12	11,862,000	31.62%
3	992,000	0	0	0	0	12	11,904,000	31.66%
4	993,000	0	0	0	0	12	11,910,000	31.69%
5	994,000	0	0	0	0	12	11,928,000	31.72%
6	995,000	0	0	0	0	12	11,940,000	31.75%
7	996,000	0	0	0	0	12	11,952,000	31.78%
8	997,000	0	0	0	0	12	11,964,000	31.81%
9	996,000	0	0	0	0	12	11,976,000	31.85%
10	999,000	0	0	0	0	12	11,998,000	31.86%
11	1,000,000	0	0	0	0	12	12,000,000	31.91%
12	1,001,000	0	0	0	0	12	12,012,000	31.94%
13	1,002,000	0	0	0	0	12	12,024,000	31.97%
14	1,003,000	0	0	0	0	12	12,036,000	32.01%
15	1,004,000	0	0	0	0	12	12,048,000	32.04%
16	1,005,000	0	0	0	0	12	12,060,000	32.07%
17	1,006,000	0	0	0	0	12	12,072,000	32.10%
18	1,007,000	0	0	0	0	12	12,084,000	32.13%
19	1,008,000	0	0	0	0	12	12,096,000	32.17%
20	1,009,000	0	0	0	0	12	12,108,000	32.20%
21	1,010,000	0	0	0	0	12	12,120,000	32.23%
22	1,011,000	0	0	0	0	12	12,132,000	32.26%
23	1,012,000	0	0	0	0	12	12,144,000	32.29%
24	1,013,000	0	0	0	0	12	12,156,000	32.33%
25	1,014,000	0	0	0	0	12	12,168,000	32.36%
26	1,015,000	0	0	0	0	12	12,180,000	32.39%
27	1,016,000	0	0	0	0	12	12,192,000	32.42%
28	1,017,000	0	0	0	0	12	12,204,000	32.45%
29	1,018,000	0	0	0	0	12	12,216,000	32.49%
30	1,019,000	0	0	0	0	12	12,228,000	32.52%
31	1,020,000	0	0	0	0	12	12,240,000	32.55%
32	1,021,000	0	0	0	0	12	12,252,000	32.58%
33	1,022,000	0	0	0	0	12	12,264,000	32.61%
34	1,023,000	0	0	0	0	12	12,276,000	32.64%
35	1,024,000	0	0	0	0	12	12,288,000	32.66%
36	1,025,000	0	0	0	0	12	12,300,000	32.71%
37	1,026,000	0	0	0	0	12	12,312,000	32.74%
38	1,027,000	0	0	0	0	12	12,324,000	32.77%
39	1,026,000	0	0	0	0	12	12,336,000	32.80%
40	1,026,000	0	0	0	0	12	12,348,000	32.84%
41	1,030,000	0	0	0	0	12	12,360,000	32.87%
42	1,031,000	0	0	0	0	12	12,372,000	32.90%
43	1,032,000	0	0	0	0	12	12,384,000	32.93%
44	1,033,000	0	0	0	0	12	12,396,000	32.96%
45	1,034,000	0	0	0	0	12	12,408,000	33.00%
46	1,035,000	0	0	0	0	12	12,420,000	33.03%
47	1,036,000	0	0	0	0	12	12,432,000	33.06%
48	1,037,000	0	0	0	0	12	12,444,000	33.09%
49	1,038,000	0	0	0	0	12	12,456,000	33.12%
50	1,036,000	0	0	0	0	12	12,468,000	33.16%
51	1,040,000	0	0	0	0	12	12,480,000	33.19%
52	1,041,000	0	0	0	0	12	12,492,000	33.22%
53	1,042,000	0	0	0	0	12	12,504,000	33.25%
54	1,043,000	0	0	0	0	12	12,516,000	33.28%
55	1,044,000	0	0	0	0	12	12,528,000	33.31%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W6

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1)X(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,045,000	0	0	0	0	12	12,540,000	33.35%
2	1,046,000	0	0	0	0	12	12,562,000	33.38%
3	1,047,000	0	0	0	0	12	12,584,000	33.41%
4	1,048,000	0	0	0	0	12	12,578,000	33.44%
5	1,049,000	0	0	0	0	12	12,588,000	33.47%
6	1,050,000	0	0	0	0	12	12,600,000	33.51%
7	1,051,000	0	0	0	0	12	12,612,000	33.54%
8	1,052,000	0	0	0	0	12	12,624,000	33.57%
9	1,053,000	0	0	0	0	12	12,636,000	33.60%
10	1,054,000	0	0	0	0	12	12,648,000	33.63%
11	1,055,000	0	0	0	0	12	12,660,000	33.67%
12	1,056,000	0	0	0	0	12	12,672,000	33.70%
13	1,057,000	0	0	0	0	12	12,684,000	33.73%
14	1,058,000	0	0	0	0	12	12,696,000	33.76%
15	1,058,000	0	0	0	0	12	12,708,000	33.79%
16	1,060,000	0	0	0	0	12	12,720,000	33.83%
17	1,061,000	0	0	0	0	12	12,732,000	33.86%
18	1,062,000	0	0	0	0	12	12,744,000	33.89%
19	1,063,000	0	0	0	0	12	12,756,000	33.92%
20	1,064,000	0	0	0	0	12	12,768,000	33.95%
21	1,065,000	0	0	0	0	12	12,780,000	33.98%
22	1,066,000	0	0	0	0	12	12,792,000	34.02%
23	1,067,000	0	0	0	0	12	12,804,000	34.05%
24	1,068,000	0	0	0	0	12	12,816,000	34.08%
25	1,069,000	0	0	0	0	12	12,828,000	34.11%
26	1,070,000	0	0	0	0	12	12,840,000	34.14%
27	1,071,000	0	0	0	0	12	12,852,000	34.18%
28	1,072,000	0	0	0	0	12	12,864,000	34.21%
29	1,073,000	0	0	0	0	12	12,876,000	34.24%
30	1,074,000	0	0	0	0	12	12,888,000	34.27%
31	1,075,000	0	0	0	0	12	12,900,000	34.30%
32	1,076,000	0	0	0	0	12	12,912,000	34.34%
33	1,077,000	0	0	0	0	12	12,924,000	34.37%
34	1,078,000	0	0	0	0	12	12,936,000	34.40%
35	1,079,000	0	0	0	0	12	12,948,000	34.43%
36	1,080,000	0	0	0	0	12	12,960,000	34.46%
37	1,081,000	0	0	0	0	12	12,972,000	34.50%
38	1,082,000	0	0	0	0	12	12,984,000	34.53%
39	1,083,000	0	0	0	0	12	12,996,000	34.56%
40	1,084,000	0	0	0	0	12	13,008,000	34.59%
41	1,085,000	0	0	0	0	12	13,020,000	34.62%
42	1,086,000	0	0	0	0	12	13,032,000	34.65%
43	1,087,000	0	0	0	0	12	13,044,000	34.68%
44	1,088,000	0	0	0	0	12	13,056,000	34.72%
45	1,089,000	0	0	0	0	12	13,068,000	34.75%
46	1,090,000	0	0	0	0	12	13,080,000	34.78%
47	1,091,000	0	0	0	0	12	13,092,000	34.81%
48	1,092,000	0	0	0	0	12	13,104,000	34.85%
49	1,093,000	0	0	0	0	12	13,116,000	34.88%
50	1,094,000	0	0	0	0	12	13,128,000	34.91%
51	1,095,000	0	0	0	0	12	13,140,000	34.94%
52	1,096,000	0	0	0	0	12	13,152,000	34.97%
53	1,097,000	0	0	0	0	12	13,164,000	35.01%
54	1,098,000	0	0	0	0	12	13,176,000	35.04%
55	1,099,000	0	0	0	0	12	13,188,000	35.07%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W5

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	1,100,000	0	0	0	0	12	13,200,000	35.10%
2	1,101,000	0	0	0	0	12	13,212,000	35.13%
3	1,102,000	0	0	0	0	12	13,224,000	35.17%
4	1,103,000	0	0	0	0	12	13,236,000	35.20%
5	1,104,000	0	0	0	0	12	13,248,000	35.23%
6	1,105,000	0	0	0	0	12	13,260,000	35.26%
7	1,106,000	0	0	0	0	12	13,272,000	35.29%
8	1,107,000	0	0	0	0	12	13,284,000	35.33%
9	1,108,000	0	0	0	0	12	13,296,000	35.36%
10	1,109,000	0	0	0	0	12	13,308,000	35.39%
11	1,110,000	0	0	0	0	12	13,320,000	35.42%
12	1,111,000	0	0	0	0	12	13,332,000	35.45%
13	1,112,000	0	0	0	0	12	13,344,000	35.48%
14	1,113,000	0	0	0	0	12	13,356,000	35.52%
15	1,114,000	0	0	0	0	12	13,368,000	35.55%
16	1,115,000	0	0	0	0	12	13,380,000	35.58%
17	1,116,000	0	0	0	0	12	13,392,000	35.61%
18	1,117,000	0	0	0	0	12	13,404,000	35.64%
19	1,118,000	0	0	0	0	12	13,416,000	35.68%
20	1,119,000	0	0	0	0	12	13,428,000	35.71%
21	1,120,000	0	0	0	0	12	13,440,000	35.74%
22	1,121,000	0	0	0	0	12	13,452,000	35.77%
23	1,122,000	0	0	0	0	12	13,464,000	35.80%
24	1,123,000	0	0	0	0	12	13,476,000	35.84%
25	1,124,000	0	0	0	0	12	13,488,000	35.87%
26	1,125,000	0	0	0	0	12	13,500,000	35.90%
27	1,126,000	0	0	0	0	12	13,512,000	35.93%
28	1,127,000	0	0	0	0	12	13,524,000	35.96%
29	1,128,000	0	0	0	0	12	13,536,000	35.99%
30	1,129,000	0	0	0	0	12	13,548,000	36.03%
31	1,130,000	0	0	0	0	12	13,560,000	36.06%
32	1,131,000	0	0	0	0	12	13,572,000	36.09%
33	1,132,000	0	0	0	0	12	13,584,000	36.12%
34	1,133,000	0	0	0	0	12	13,596,000	36.15%
35	1,134,000	0	0	0	0	12	13,608,000	36.19%
36	1,135,000	0	0	0	0	12	13,620,000	36.22%
37	1,136,000	0	0	0	0	12	13,632,000	36.25%
38	1,137,000	0	0	0	0	12	13,644,000	36.29%
39	1,138,000	0	0	0	0	12	13,656,000	36.31%
40	1,139,000	0	0	0	0	12	13,668,000	36.35%
41	1,140,000	0	0	0	0	12	13,680,000	36.38%
42	1,141,000	0	0	0	0	12	13,692,000	36.41%
43	1,142,000	0	0	0	0	12	13,704,000	36.44%
44	1,143,000	0	0	0	0	12	13,716,000	36.47%
45	1,144,000	0	0	0	0	12	13,728,000	36.51%
46	1,145,000	0	0	0	0	12	13,740,000	36.54%
47	1,146,000	0	0	0	0	12	13,752,000	36.57%
48	1,147,000	0	0	0	0	12	13,764,000	36.60%
49	1,148,000	0	0	0	0	12	13,776,000	36.63%
50	1,149,000	0	0	0	0	12	13,788,000	36.67%
51	1,150,000	0	0	0	0	12	13,800,000	36.70%
52	1,151,000	0	0	0	0	12	13,812,000	36.73%
53	1,152,000	0	0	0	0	12	13,824,000	36.76%
54	1,153,000	0	0	0	0	12	13,836,000	36.79%
55	1,154,000	0	0	0	0	12	13,848,000	36.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	1,155,000	0	0	0	0	12	13,860,000	38.86%
2	1,156,000	0	0	0	0	12	13,872,000	38.89%
3	1,157,000	0	0	0	0	12	13,884,000	38.92%
4	1,158,000	0	0	0	0	12	13,896,000	38.95%
5	1,159,000	0	0	0	0	12	13,908,000	38.98%
6	1,160,000	0	0	0	0	12	13,920,000	37.02%
7	1,161,000	0	0	0	0	12	13,932,000	37.05%
8	1,162,000	0	0	0	0	12	13,944,000	37.08%
9	1,163,000	0	0	0	0	12	13,956,000	37.11%
10	1,164,000	0	0	0	0	12	13,968,000	37.14%
11	1,165,000	0	0	0	0	12	13,980,000	37.18%
12	1,166,000	0	0	0	0	12	13,992,000	37.21%
13	1,167,000	0	0	0	0	12	14,004,000	37.24%
14	1,168,000	0	0	0	0	12	14,016,000	37.27%
15	1,169,000	0	0	0	0	12	14,028,000	37.30%
16	1,170,000	0	0	0	0	12	14,040,000	37.34%
17	1,171,000	0	0	0	0	12	14,052,000	37.37%
18	1,172,000	0	0	0	0	12	14,064,000	37.40%
19	1,173,000	0	0	0	0	12	14,076,000	37.43%
20	1,174,000	0	0	0	0	12	14,088,000	37.46%
21	1,175,000	0	0	0	0	12	14,100,000	37.50%
22	1,176,000	0	0	0	0	12	14,112,000	37.53%
23	1,177,000	0	0	0	0	12	14,124,000	37.56%
24	1,178,000	0	0	0	0	12	14,136,000	37.59%
25	1,179,000	0	0	0	0	12	14,148,000	37.62%
26	1,180,000	0	0	0	0	12	14,160,000	37.65%
27	1,181,000	0	0	0	0	12	14,172,000	37.68%
28	1,182,000	0	0	0	0	12	14,184,000	37.72%
29	1,183,000	0	0	0	0	12	14,196,000	37.75%
30	1,184,000	0	0	0	0	12	14,208,000	37.78%
31	1,185,000	0	0	0	0	12	14,220,000	37.81%
32	1,186,000	0	0	0	0	12	14,232,000	37.84%
33	1,187,000	0	0	0	0	12	14,244,000	37.88%
34	1,188,000	0	0	0	0	12	14,256,000	37.91%
35	1,189,000	0	0	0	0	12	14,268,000	37.94%
36	1,190,000	0	0	0	0	12	14,280,000	37.97%
37	1,191,000	0	0	0	0	12	14,292,000	38.01%
38	1,192,000	0	0	0	0	12	14,304,000	38.04%
39	1,193,000	0	0	0	0	12	14,316,000	38.07%
40	1,194,000	0	0	0	0	12	14,328,000	38.10%
41	1,195,000	0	0	0	0	12	14,340,000	38.13%
42	1,196,000	0	0	0	0	12	14,352,000	38.17%
43	1,197,000	0	0	0	0	12	14,364,000	38.20%
44	1,198,000	0	0	0	0	12	14,376,000	38.23%
45	1,199,000	0	0	0	0	12	14,388,000	38.26%
46	1,200,000	0	0	0	0	12	14,400,000	38.29%
47	1,201,000	0	0	0	0	12	14,412,000	38.32%
48	1,202,000	0	0	0	0	12	14,424,000	38.36%
49	1,203,000	0	0	0	0	12	14,436,000	38.39%
50	1,204,000	0	0	0	0	12	14,448,000	38.42%
51	1,205,000	0	0	0	0	12	14,460,000	38.45%
52	1,206,000	0	0	0	0	12	14,472,000	38.48%
53	1,207,000	0	0	0	0	12	14,484,000	38.52%
54	1,208,000	0	0	0	0	12	14,496,000	38.55%
55	1,209,000	0	0	0	0	12	14,508,000	38.58%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-W8
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	1,210,000	0	0	0	0	12	600,000	1.78%
2	1,211,000	0	0	0	0	12	672,000	1.79%
3	1,212,000	0	0	0	0	12	684,000	1.82%
4	1,213,000	0	0	0	0	12	696,000	1.85%
5	1,214,000	0	0	0	0	12	708,000	1.88%
6	1,215,000	0	0	0	0	12	720,000	1.91%
7	1,216,000	0	0	0	0	12	732,000	1.95%
8	1,217,000	0	0	0	0	12	744,000	1.98%
9	1,218,000	0	0	0	0	12	756,000	2.01%
10	1,219,000	0	0	0	0	12	768,000	2.04%
11	1,220,000	0	0	0	0	12	780,000	2.07%
12	1,221,000	0	0	0	0	12	792,000	2.11%
13	1,222,000	0	0	0	0	12	804,000	2.14%
14	1,223,000	0	0	0	0	12	816,000	2.17%
15	1,224,000	0	0	0	0	12	828,000	2.20%
16	1,225,000	0	0	0	0	12	840,000	2.23%
17	1,228,000	0	0	0	0	12	852,000	2.27%
18	1,227,000	0	0	0	0	12	864,000	2.30%
19	1,228,000	0	0	0	0	12	876,000	2.33%
20	1,229,000	0	0	0	0	12	888,000	2.36%
21	1,230,000	0	0	0	0	12	900,000	2.39%
22	1,231,000	0	0	0	0	12	912,000	2.43%
23	1,232,000	0	0	0	0	12	924,000	2.46%
24	1,233,000	0	0	0	0	12	936,000	2.49%
25	1,234,000	0	0	0	0	12	948,000	2.52%
26	1,235,000	0	0	0	0	12	960,000	2.55%
27	1,236,000	0	0	0	0	12	972,000	2.58%
28	1,237,000	0	0	0	0	12	984,000	2.62%
29	1,238,000	0	0	0	0	12	996,000	2.65%
30	1,239,000	0	0	0	0	12	1,008,000	2.68%
31	1,240,000	0	0	0	0	12	1,020,000	2.71%
32	1,241,000	0	0	0	0	12	1,032,000	2.74%
33	1,242,000	0	0	0	0	12	1,044,000	2.78%
34	1,243,000	0	0	0	0	12	1,056,000	2.81%
35	1,244,000	0	0	0	0	12	1,068,000	2.84%
36	1,245,000	0	0	0	0	12	1,080,000	2.87%
37	1,246,000	0	0	0	0	12	1,092,000	2.90%
38	1,247,000	0	0	0	0	12	1,104,000	2.94%
39	1,248,000	0	0	0	0	12	1,116,000	2.97%
40	1,249,000	0	0	0	0	12	1,128,000	3.00%
41	1,250,000	0	0	0	0	12	1,140,000	3.03%
42	1,251,000	0	0	0	0	12	1,152,000	3.06%
43	1,252,000	0	0	0	0	12	1,164,000	3.10%
44	1,253,000	0	0	0	0	12	1,176,000	3.13%
45	1,254,000	0	0	0	0	12	1,188,000	3.16%
46	1,255,000	0	0	0	0	12	1,200,000	3.19%
47	1,256,000	0	0	0	0	12	1,212,000	3.22%
48	1,257,000	0	0	0	0	12	1,224,000	3.25%
49	1,258,000	0	0	0	0	12	1,236,000	3.29%
50	1,259,000	0	0	0	0	12	1,248,000	3.32%
51	1,260,000	0	0	0	0	12	1,260,000	3.35%
52	1,261,000	0	0	0	0	12	1,272,000	3.38%
53	1,262,000	0	0	0	0	12	1,284,000	3.41%
54	1,263,000	0	0	0	0	12	1,296,000	3.45%
55	1,264,000	0	0	0	0	12	1,308,000	3.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	1,265,000	0	0	0	0	12	15,180,000	40.37%
2	1,286,000	0	0	0	0	12	15,192,000	40.40%
3	1,287,000	0	0	0	0	12	15,204,000	40.43%
4	1,288,000	0	0	0	0	12	15,216,000	40.46%
5	1,289,000	0	0	0	0	12	15,228,000	40.49%
6	1,270,000	0	0	0	0	12	15,240,000	40.53%
7	1,271,000	0	0	0	0	12	15,252,000	40.56%
8	1,272,000	0	0	0	0	12	15,264,000	40.59%
9	1,273,000	0	0	0	0	12	15,276,000	40.62%
10	1,274,000	0	0	0	0	12	15,288,000	40.65%
11	1,275,000	0	0	0	0	12	15,300,000	40.69%
12	1,276,000	0	0	0	0	12	15,312,000	40.72%
13	1,277,000	0	0	0	0	12	15,324,000	40.76%
14	1,278,000	0	0	0	0	12	15,336,000	40.79%
15	1,279,000	0	0	0	0	12	15,348,000	40.81%
16	1,280,000	0	0	0	0	12	15,360,000	40.85%
17	1,281,000	0	0	0	0	12	15,372,000	40.88%
18	1,282,000	0	0	0	0	12	15,384,000	40.91%
19	1,283,000	0	0	0	0	12	15,396,000	40.94%
20	1,284,000	0	0	0	0	12	15,408,000	40.97%
21	1,285,000	0	0	0	0	12	15,420,000	41.01%
22	1,286,000	0	0	0	0	12	15,432,000	41.04%
23	1,287,000	0	0	0	0	12	15,444,000	41.07%
24	1,288,000	0	0	0	0	12	15,456,000	41.10%
25	1,289,000	0	0	0	0	12	15,468,000	41.13%
26	1,290,000	0	0	0	0	12	15,480,000	41.16%
27	1,291,000	0	0	0	0	12	15,492,000	41.20%
28	1,292,000	0	0	0	0	12	15,504,000	41.23%
29	1,293,000	0	0	0	0	12	15,516,000	41.26%
30	1,294,000	0	0	0	0	12	15,528,000	41.29%
31	1,295,000	0	0	0	0	12	15,540,000	41.32%
32	1,296,000	0	0	0	0	12	15,552,000	41.36%
33	1,297,000	0	0	0	0	12	15,564,000	41.39%
34	1,298,000	0	0	0	0	12	15,576,000	41.42%
35	1,299,000	0	0	0	0	12	15,588,000	41.45%
36	1,300,000	0	0	0	0	12	15,600,000	41.48%
37	1,301,000	0	0	0	0	12	15,612,000	41.52%
38	1,302,000	0	0	0	0	12	15,624,000	41.55%
39	1,303,000	0	0	0	0	12	15,636,000	41.58%
40	1,304,000	0	0	0	0	12	15,648,000	41.61%
41	1,305,000	0	0	0	0	12	15,660,000	41.64%
42	1,306,000	0	0	0	0	12	15,672,000	41.68%
43	1,307,000	0	0	0	0	12	15,684,000	41.71%
44	1,308,000	0	0	0	0	12	15,696,000	41.74%
45	1,309,000	0	0	0	0	12	15,708,000	41.77%
46	1,310,000	0	0	0	0	12	15,720,000	41.80%
47	1,311,000	0	0	0	0	12	15,732,000	41.83%
48	1,312,000	0	0	0	0	12	15,744,000	41.87%
49	1,313,000	0	0	0	0	12	15,756,000	41.90%
50	1,314,000	0	0	0	0	12	15,768,000	41.93%
51	1,315,000	0	0	0	0	12	15,780,000	41.96%
52	1,316,000	0	0	0	0	12	15,792,000	41.99%
53	1,317,000	0	0	0	0	12	15,804,000	42.03%
54	1,318,000	0	0	0	0	12	15,816,000	42.06%
55	1,319,000	0	0	0	0	12	15,828,000	42.09%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	1,320,000	0	0	0	0	12	16,840,000	42.12%
2	1,321,000	0	0	0	0	12	16,852,000	42.15%
3	1,322,000	0	0	0	0	12	16,864,000	42.19%
4	1,323,000	0	0	0	0	12	16,876,000	42.22%
5	1,324,000	0	0	0	0	12	16,888,000	42.25%
6	1,325,000	0	0	0	0	12	16,900,000	42.28%
7	1,326,000	0	0	0	0	12	16,912,000	42.31%
8	1,327,000	0	0	0	0	12	16,924,000	42.35%
9	1,328,000	0	0	0	0	12	16,936,000	42.38%
10	1,329,000	0	0	0	0	12	16,948,000	42.41%
11	1,330,000	0	0	0	0	12	16,960,000	42.44%
12	1,331,000	0	0	0	0	12	16,972,000	42.47%
13	1,332,000	0	0	0	0	12	16,984,000	42.50%
14	1,333,000	0	0	0	0	12	16,996,000	42.54%
15	1,334,000	0	0	0	0	12	17,008,000	42.57%
16	1,335,000	0	0	0	0	12	17,020,000	42.60%
17	1,336,000	0	0	0	0	12	17,032,000	42.63%
18	1,337,000	0	0	0	0	12	17,044,000	42.66%
19	1,338,000	0	0	0	0	12	17,056,000	42.70%
20	1,339,000	0	0	0	0	12	17,068,000	42.73%
21	1,340,000	0	0	0	0	12	17,080,000	42.76%
22	1,341,000	0	0	0	0	12	17,092,000	42.79%
23	1,342,000	0	0	0	0	12	17,104,000	42.82%
24	1,343,000	0	0	0	0	12	17,116,000	42.86%
25	1,344,000	0	0	0	0	12	17,128,000	42.89%
26	1,345,000	0	0	0	0	12	17,140,000	42.92%
27	1,346,000	0	0	0	0	12	17,152,000	42.95%
28	1,347,000	0	0	0	0	12	17,164,000	42.98%
29	1,348,000	0	0	0	0	12	17,176,000	43.02%
30	1,349,000	0	0	0	0	12	17,188,000	43.05%
31	1,350,000	0	0	0	0	12	17,200,000	43.08%
32	1,351,000	0	0	0	0	12	17,212,000	43.11%
33	1,352,000	0	0	0	0	12	17,224,000	43.14%
34	1,353,000	0	0	0	0	12	17,236,000	43.18%
35	1,354,000	0	0	0	0	12	17,248,000	43.21%
36	1,355,000	0	0	0	0	12	17,260,000	43.24%
37	1,356,000	0	0	0	0	12	17,272,000	43.27%
38	1,357,000	0	0	0	0	12	17,284,000	43.30%
39	1,358,000	0	0	0	0	12	17,296,000	43.33%
40	1,359,000	0	0	0	0	12	17,308,000	43.37%
41	1,360,000	0	0	0	0	12	17,320,000	43.40%
42	1,361,000	0	0	0	0	12	17,332,000	43.43%
43	1,362,000	0	0	0	0	12	17,344,000	43.46%
44	1,363,000	0	0	0	0	12	17,356,000	43.49%
45	1,364,000	0	0	0	0	12	17,368,000	43.53%
46	1,365,000	0	0	0	0	12	17,380,000	43.56%
47	1,366,000	0	0	0	0	12	17,392,000	43.59%
48	1,367,000	0	0	0	0	12	17,404,000	43.62%
49	1,368,000	0	0	0	0	12	17,416,000	43.65%
50	1,369,000	0	0	0	0	12	17,428,000	43.69%
51	1,370,000	0	0	0	0	12	17,440,000	43.72%
52	1,371,000	0	0	0	0	12	17,452,000	43.75%
53	1,372,000	0	0	0	0	12	17,464,000	43.78%
54	1,373,000	0	0	0	0	12	17,476,000	43.81%
55	1,374,000	0	0	0	0	12	17,488,000	43.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,375,000	0	0	0	0	12	18,900,000	43.88%
2	1,378,000	0	0	0	0	12	18,612,000	43.91%
3	1,377,000	0	0	0	0	12	18,524,000	43.94%
4	1,378,000	0	0	0	0	12	18,636,000	43.97%
5	1,378,000	0	0	0	0	12	18,648,000	44.00%
6	1,380,000	0	0	0	0	12	18,660,000	44.04%
7	1,381,000	0	0	0	0	12	18,672,000	44.07%
8	1,382,000	0	0	0	0	12	18,684,000	44.10%
9	1,383,000	0	0	0	0	12	18,696,000	44.13%
10	1,384,000	0	0	0	0	12	18,708,000	44.16%
11	1,385,000	0	0	0	0	12	18,720,000	44.20%
12	1,386,000	0	0	0	0	12	18,732,000	44.23%
13	1,387,000	0	0	0	0	12	18,744,000	44.26%
14	1,388,000	0	0	0	0	12	18,756,000	44.29%
15	1,389,000	0	0	0	0	12	18,768,000	44.32%
16	1,390,000	0	0	0	0	12	18,780,000	44.35%
17	1,391,000	0	0	0	0	12	18,792,000	44.38%
18	1,392,000	0	0	0	0	12	18,804,000	44.39%
19	1,393,000	0	0	0	0	12	18,816,000	44.42%
20	1,394,000	0	0	0	0	12	18,828,000	44.45%
21	1,395,000	0	0	0	0	12	18,840,000	44.46%
22	1,396,000	0	0	0	0	12	18,852,000	44.52%
23	1,397,000	0	0	0	0	12	18,864,000	44.55%
24	1,398,000	0	0	0	0	12	18,876,000	44.58%
25	1,399,000	0	0	0	0	12	18,888,000	44.61%
26	1,400,000	0	0	0	0	12	18,900,000	44.64%
27	1,401,000	0	0	0	0	12	18,912,000	44.67%
28	1,402,000	0	0	0	0	12	18,924,000	44.71%
29	1,403,000	0	0	0	0	12	18,936,000	44.74%
30	1,404,000	0	0	0	0	12	18,948,000	44.77%
31	1,405,000	0	0	0	0	12	18,960,000	44.80%
32	1,406,000	0	0	0	0	12	18,972,000	44.83%
33	1,407,000	0	0	0	0	12	18,984,000	44.87%
34	1,408,000	0	0	0	0	12	18,996,000	44.90%
35	1,409,000	0	0	0	0	12	19,008,000	44.93%
36	1,410,000	0	0	0	0	12	19,020,000	44.96%
37	1,411,000	0	0	0	0	12	19,032,000	44.99%
38	1,412,000	0	0	0	0	12	19,044,000	45.03%
39	1,413,000	0	0	0	0	12	19,056,000	45.06%
40	1,414,000	0	0	0	0	12	19,068,000	45.09%
41	1,415,000	0	0	0	0	12	19,080,000	45.12%
42	1,416,000	0	0	0	0	12	19,092,000	45.15%
43	1,417,000	0	0	0	0	12	19,104,000	45.19%
44	1,418,000	0	0	0	0	12	19,116,000	45.22%
45	1,419,000	0	0	0	0	12	19,128,000	45.26%
46	1,420,000	0	0	0	0	12	19,140,000	45.28%
47	1,421,000	0	0	0	0	12	19,152,000	45.31%
48	1,422,000	0	0	0	0	12	19,164,000	45.35%
49	1,423,000	0	0	0	0	12	19,176,000	45.38%
50	1,424,000	0	0	0	0	12	19,188,000	45.41%
51	1,425,000	0	0	0	0	12	19,200,000	45.44%
52	1,426,000	0	0	0	0	12	19,212,000	45.47%
53	1,427,000	0	0	0	0	12	19,224,000	45.54%
54	1,428,000	0	0	0	0	12	19,236,000	45.57%
55	1,428,000	0	0	0	0	12	19,248,000	45.60%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,430,000	0	0	0	0	12	17,160,000	45.63%
2	1,431,000	0	0	0	0	12	17,172,000	45.66%
3	1,432,000	0	0	0	0	12	17,184,000	45.70%
4	1,433,000	0	0	0	0	12	17,196,000	45.73%
5	1,434,000	0	0	0	0	12	17,208,000	45.76%
6	1,435,000	0	0	0	0	12	17,220,000	45.79%
7	1,436,000	0	0	0	0	12	17,232,000	45.82%
8	1,437,000	0	0	0	0	12	17,244,000	45.86%
9	1,438,000	0	0	0	0	12	17,256,000	45.89%
10	1,439,000	0	0	0	0	12	17,268,000	45.92%
11	1,440,000	0	0	0	0	12	17,280,000	45.96%
12	1,441,000	0	0	0	0	12	17,292,000	45.99%
13	1,442,000	0	0	0	0	12	17,304,000	46.02%
14	1,443,000	0	0	0	0	12	17,316,000	46.06%
15	1,444,000	0	0	0	0	12	17,328,000	46.06%
16	1,445,000	0	0	0	0	12	17,340,000	46.11%
17	1,446,000	0	0	0	0	12	17,362,000	46.14%
18	1,447,000	0	0	0	0	12	17,364,000	46.17%
19	1,448,000	0	0	0	0	12	17,376,000	46.21%
20	1,449,000	0	0	0	0	12	17,388,000	46.24%
21	1,450,000	0	0	0	0	12	17,400,000	46.27%
22	1,451,000	0	0	0	0	12	17,412,000	46.30%
23	1,452,000	0	0	0	0	12	17,424,000	46.33%
24	1,453,000	0	0	0	0	12	17,436,000	46.37%
25	1,454,000	0	0	0	0	12	17,448,000	46.40%
26	1,455,000	0	0	0	0	12	17,460,000	46.43%
27	1,456,000	0	0	0	0	12	17,472,000	46.46%
28	1,457,000	0	0	0	0	12	17,484,000	46.49%
29	1,458,000	0	0	0	0	12	17,496,000	46.53%
30	1,459,000	0	0	0	0	12	17,508,000	46.56%
31	1,460,000	0	0	0	0	12	17,520,000	46.59%
32	1,461,000	0	0	0	0	12	17,532,000	46.62%
33	1,462,000	0	0	0	0	12	17,544,000	46.65%
34	1,463,000	0	0	0	0	12	17,556,000	46.69%
35	1,464,000	0	0	0	0	12	17,568,000	46.72%
36	1,465,000	0	0	0	0	12	17,580,000	46.75%
37	1,466,000	0	0	0	0	12	17,592,000	46.78%
38	1,467,000	0	0	0	0	12	17,604,000	46.81%
39	1,468,000	0	0	0	0	12	17,616,000	46.84%
40	1,469,000	0	0	0	0	12	17,628,000	46.88%
41	1,470,000	0	0	0	0	12	17,640,000	46.91%
42	1,471,000	0	0	0	0	12	17,652,000	46.94%
43	1,472,000	0	0	0	0	12	17,664,000	46.97%
44	1,473,000	0	0	0	0	12	17,676,000	47.00%
45	1,474,000	0	0	0	0	12	17,688,000	47.04%
46	1,475,000	0	0	0	0	12	17,700,000	47.07%
47	1,476,000	0	0	0	0	12	17,712,000	47.10%
48	1,477,000	0	0	0	0	12	17,724,000	47.13%
49	1,478,000	0	0	0	0	12	17,736,000	47.16%
50	1,479,000	0	0	0	0	12	17,748,000	47.20%
51	1,480,000	0	0	0	0	12	17,760,000	47.23%
52	1,481,000	0	0	0	0	12	17,772,000	47.26%
53	1,482,000	0	0	0	0	12	17,784,000	47.29%
54	1,483,000	0	0	0	0	12	17,796,000	47.32%
55	1,484,000	0	0	0	0	12	17,808,000	47.35%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year End: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	1,486,000	0	0	0	0	12	17,820,000	47.96%
2	1,486,000	0	0	0	0	12	17,832,000	47.42%
3	1,487,000	0	0	0	0	12	17,844,000	47.46%
4	1,488,000	0	0	0	0	12	17,856,000	47.48%
5	1,488,000	0	0	0	0	12	17,868,000	47.51%
6	1,490,000	0	0	0	0	12	17,880,000	47.56%
7	1,491,000	0	0	0	0	12	17,892,000	47.58%
8	1,492,000	0	0	0	0	12	17,904,000	47.61%
9	1,493,000	0	0	0	0	12	17,916,000	47.64%
10	1,494,000	0	0	0	0	12	17,928,000	47.67%
11	1,495,000	0	0	0	0	12	17,940,000	47.71%
12	1,496,000	0	0	0	0	12	17,952,000	47.74%
13	1,497,000	0	0	0	0	12	17,964,000	47.77%
14	1,498,000	0	0	0	0	12	17,976,000	47.80%
15	1,499,000	0	0	0	0	12	17,988,000	47.83%
16	1,500,000	0	0	0	0	12	18,000,000	47.87%
17	1,501,000	0	0	0	0	12	18,012,000	47.90%
18	1,502,000	0	0	0	0	12	18,024,000	47.93%
19	1,503,000	0	0	0	0	12	18,036,000	47.96%
20	1,504,000	0	0	0	0	12	18,048,000	47.99%
21	1,505,000	0	0	0	0	12	18,060,000	48.03%
22	1,506,000	0	0	0	0	12	18,072,000	48.06%
23	1,507,000	0	0	0	0	12	18,084,000	48.09%
24	1,508,000	0	0	0	0	12	18,096,000	48.12%
25	1,509,000	0	0	0	0	12	18,108,000	48.15%
26	1,510,000	0	0	0	0	12	18,120,000	48.19%
27	1,511,000	0	0	0	0	12	18,132,000	48.22%
28	1,512,000	0	0	0	0	12	18,144,000	48.25%
29	1,513,000	0	0	0	0	12	18,156,000	48.28%
30	1,514,000	0	0	0	0	12	18,168,000	48.31%
31	1,515,000	0	0	0	0	12	18,180,000	48.34%
32	1,516,000	0	0	0	0	12	18,192,000	48.38%
33	1,517,000	0	0	0	0	12	18,204,000	48.41%
34	1,518,000	0	0	0	0	12	18,216,000	48.44%
35	1,519,000	0	0	0	0	12	18,228,000	48.47%
36	1,520,000	0	0	0	0	12	18,240,000	48.50%
37	1,521,000	0	0	0	0	12	18,252,000	48.54%
38	1,522,000	0	0	0	0	12	18,264,000	48.57%
39	1,523,000	0	0	0	0	12	18,276,000	48.60%
40	1,524,000	0	0	0	0	12	18,288,000	48.63%
41	1,525,000	0	0	0	0	12	18,300,000	48.66%
42	1,526,000	0	0	0	0	12	18,312,000	48.70%
43	1,527,000	0	0	0	0	12	18,324,000	48.73%
44	1,528,000	0	0	0	0	12	18,336,000	48.76%
45	1,529,000	0	0	0	0	12	18,348,000	48.79%
46	1,530,000	0	0	0	0	12	18,360,000	48.82%
47	1,531,000	0	0	0	0	12	18,372,000	48.86%
48	1,532,000	0	0	0	0	12	18,384,000	48.89%
49	1,533,000	0	0	0	0	12	18,396,000	48.92%
50	1,534,000	0	0	0	0	12	18,408,000	48.95%
51	1,535,000	0	0	0	0	12	18,420,000	48.98%
52	1,536,000	0	0	0	0	12	18,432,000	49.01%
53	1,537,000	0	0	0	0	12	18,444,000	49.05%
54	1,538,000	0	0	0	0	12	18,456,000	49.08%
55	1,539,000	0	0	0	0	12	18,468,000	49.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: MI Florida, LLC

Schedule E-14

Docket No.: 180030-W5

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,540,000	0	0	0	0	12	18,480,000	49.14%
2	1,541,000	0	0	0	0	12	18,482,000	49.17%
3	1,542,000	0	0	0	0	12	18,504,000	49.21%
4	1,543,000	0	0	0	0	12	18,516,000	49.24%
5	1,544,000	0	0	0	0	12	18,528,000	49.27%
6	1,545,000	0	0	0	0	12	18,540,000	49.30%
7	1,546,000	0	0	0	0	12	18,552,000	49.33%
8	1,547,000	0	0	0	0	12	18,564,000	49.37%
9	1,548,000	0	0	0	0	12	18,576,000	49.40%
10	1,549,000	0	0	0	0	12	18,588,000	49.43%
11	1,550,000	0	0	0	0	12	18,600,000	49.46%
12	1,551,000	0	0	0	0	12	18,612,000	49.49%
13	1,552,000	0	0	0	0	12	18,624,000	49.53%
14	1,553,000	0	0	0	0	12	18,636,000	49.56%
15	1,554,000	0	0	0	0	12	18,648,000	49.59%
16	1,555,000	0	0	0	0	12	18,660,000	49.62%
17	1,556,000	0	0	0	0	12	18,672,000	49.65%
18	1,557,000	0	0	0	0	12	18,684,000	49.68%
19	1,558,000	0	0	0	0	12	18,696,000	49.72%
20	1,559,000	0	0	0	0	12	18,708,000	49.75%
21	1,560,000	0	0	0	0	12	18,720,000	49.78%
22	1,561,000	0	0	0	0	12	18,732,000	49.81%
23	1,562,000	0	0	0	0	12	18,744,000	49.84%
24	1,563,000	0	0	0	0	12	18,756,000	49.88%
25	1,564,000	0	0	0	0	12	18,768,000	49.91%
26	1,565,000	0	0	0	0	12	18,780,000	49.94%
27	1,566,000	0	0	0	0	12	18,792,000	49.97%
28	1,567,000	0	0	0	0	12	18,804,000	50.00%
29	1,568,000	0	0	0	0	12	18,816,000	50.04%
30	1,569,000	0	0	0	0	12	18,828,000	50.07%
31	1,570,000	0	0	0	0	12	18,840,000	50.10%
32	1,571,000	0	0	0	0	12	18,852,000	50.13%
33	1,572,000	0	0	0	0	12	18,864,000	50.16%
34	1,573,000	0	0	0	0	12	18,876,000	50.20%
35	1,574,000	0	0	0	0	12	18,888,000	50.23%
36	1,575,000	0	0	0	0	12	18,900,000	50.26%
37	1,576,000	0	0	0	0	12	18,912,000	50.29%
38	1,577,000	0	0	0	0	12	18,924,000	50.32%
39	1,578,000	0	0	0	0	12	18,936,000	50.36%
40	1,579,000	0	0	0	0	12	18,948,000	50.39%
41	1,580,000	0	0	0	0	12	18,960,000	50.42%
42	1,581,000	0	0	0	0	12	18,972,000	50.46%
43	1,582,000	0	0	0	0	12	18,984,000	50.49%
44	1,583,000	0	0	0	0	12	18,996,000	50.51%
45	1,584,000	0	0	0	0	12	19,008,000	50.55%
46	1,585,000	0	0	0	0	12	19,020,000	50.58%
47	1,586,000	0	0	0	0	12	19,032,000	50.61%
48	1,587,000	0	0	0	0	12	19,044,000	50.64%
49	1,588,000	0	0	0	0	12	19,056,000	50.67%
50	1,589,000	0	0	0	0	12	19,068,000	50.71%
51	1,590,000	0	0	0	0	12	19,080,000	50.74%
52	1,591,000	0	0	0	0	12	19,092,000	50.77%
53	1,592,000	0	0	0	0	12	19,104,000	50.80%
54	1,593,000	0	0	0	0	12	19,116,000	50.83%
55	1,594,000	0	0	0	0	12	19,128,000	50.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: HI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,595,000	0	0	0	0	12	19,140,000	50.90%
2	1,596,000	0	0	0	0	12	19,152,000	50.93%
3	1,597,000	0	0	0	0	12	19,164,000	50.96%
4	1,598,000	0	0	0	0	12	19,176,000	50.99%
5	1,599,000	0	0	0	0	12	19,188,000	51.03%
6	1,600,000	0	0	0	0	12	19,200,000	51.06%
7	1,601,000	0	0	0	0	12	19,212,000	51.09%
8	1,602,000	0	0	0	0	12	19,224,000	51.12%
9	1,603,000	0	0	0	0	12	19,236,000	51.15%
10	1,604,000	0	0	0	0	12	19,248,000	51.18%
11	1,605,000	0	0	0	0	12	19,260,000	51.22%
12	1,606,000	0	0	0	0	12	19,272,000	51.25%
13	1,607,000	0	0	0	0	12	19,284,000	51.28%
14	1,608,000	0	0	0	0	12	19,296,000	51.31%
15	1,609,000	0	0	0	0	12	19,308,000	51.34%
16	1,610,000	0	0	0	0	12	19,320,000	51.38%
17	1,611,000	0	0	0	0	12	19,332,000	51.41%
18	1,612,000	0	0	0	0	12	19,344,000	51.44%
19	1,613,000	0	0	0	0	12	19,356,000	51.47%
20	1,614,000	0	0	0	0	12	19,368,000	51.50%
21	1,615,000	0	0	0	0	12	19,380,000	51.54%
22	1,616,000	0	0	0	0	12	19,392,000	51.57%
23	1,617,000	0	0	0	0	12	19,404,000	51.60%
24	1,618,000	0	0	0	0	12	19,416,000	51.63%
25	1,619,000	0	0	0	0	12	19,428,000	51.66%
26	1,620,000	0	0	0	0	12	19,440,000	51.70%
27	1,621,000	0	0	0	0	12	19,452,000	51.73%
28	1,622,000	0	0	0	0	12	19,464,000	51.76%
29	1,623,000	0	0	0	0	12	19,476,000	51.79%
30	1,624,000	0	0	0	0	12	19,488,000	51.82%
31	1,625,000	0	0	0	0	12	19,500,000	51.85%
32	1,626,000	0	0	0	0	12	19,512,000	51.89%
33	1,627,000	0	0	0	0	12	19,524,000	51.92%
34	1,628,000	0	0	0	0	12	19,536,000	51.95%
35	1,629,000	0	0	0	0	12	19,548,000	51.98%
36	1,630,000	0	0	0	0	12	19,560,000	52.01%
37	1,631,000	0	0	0	0	12	19,572,000	52.05%
38	1,632,000	0	0	0	0	12	19,584,000	52.08%
39	1,633,000	0	0	0	0	12	19,596,000	52.11%
40	1,634,000	0	0	0	0	12	19,608,000	52.14%
41	1,635,000	0	0	0	0	12	19,620,000	52.17%
42	1,636,000	0	0	0	0	12	19,632,000	52.21%
43	1,637,000	0	0	0	0	12	19,644,000	52.24%
44	1,638,000	0	0	0	0	12	19,656,000	52.27%
45	1,639,000	0	0	0	0	12	19,668,000	52.30%
46	1,640,000	0	0	0	0	12	19,680,000	52.33%
47	1,641,000	0	0	0	0	12	19,692,000	52.37%
48	1,642,000	0	0	0	0	12	19,704,000	52.40%
49	1,643,000	0	0	0	0	12	19,716,000	52.43%
50	1,644,000	0	0	0	0	12	19,728,000	52.46%
51	1,645,000	0	0	0	0	12	19,740,000	52.49%
52	1,646,000	0	0	0	0	12	19,752,000	52.52%
53	1,647,000	0	0	0	0	12	19,764,000	52.55%
54	1,648,000	0	0	0	0	12	19,776,000	52.59%
55	1,649,000	0	0	0	0	12	19,788,000	52.62%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	1,650,000	0	0	0	0	12	19,800,000	52.65%
2	1,651,000	0	0	0	0	12	19,812,000	52.66%
3	1,652,000	0	0	0	0	12	19,824,000	52.72%
4	1,653,000	0	0	0	0	12	19,836,000	52.76%
5	1,654,000	0	0	0	0	12	19,848,000	52.78%
6	1,655,000	0	0	0	0	12	19,860,000	52.81%
7	1,656,000	0	0	0	0	12	19,872,000	52.84%
8	1,657,000	0	0	0	0	12	19,884,000	52.88%
9	1,658,000	0	0	0	0	12	19,896,000	52.91%
10	1,659,000	0	0	0	0	12	19,908,000	52.94%
11	1,660,000	0	0	0	0	12	19,920,000	52.97%
12	1,661,000	0	0	0	0	12	19,932,000	53.00%
13	1,662,000	0	0	0	0	12	19,944,000	53.04%
14	1,663,000	0	0	0	0	12	19,956,000	53.07%
15	1,664,000	0	0	0	0	12	19,968,000	53.10%
16	1,665,000	0	0	0	0	12	19,980,000	53.13%
17	1,666,000	0	0	0	0	12	19,992,000	53.16%
18	1,667,000	0	0	0	0	12	20,004,000	53.20%
19	1,668,000	0	0	0	0	12	20,016,000	53.23%
20	1,669,000	0	0	0	0	12	20,028,000	53.26%
21	1,670,000	0	0	0	0	12	20,040,000	53.29%
22	1,671,000	0	0	0	0	12	20,052,000	53.32%
23	1,672,000	0	0	0	0	12	20,064,000	53.35%
24	1,673,000	0	0	0	0	12	20,076,000	53.39%
25	1,674,000	0	0	0	0	12	20,088,000	53.42%
26	1,675,000	0	0	0	0	12	20,100,000	53.45%
27	1,676,000	0	0	0	0	12	20,112,000	53.48%
28	1,677,000	0	0	0	0	12	20,124,000	53.51%
29	1,678,000	0	0	0	0	12	20,136,000	53.55%
30	1,679,000	0	0	0	0	12	20,148,000	53.58%
31	1,680,000	0	0	0	0	12	20,160,000	53.61%
32	1,681,000	0	0	0	0	12	20,172,000	53.64%
33	1,682,000	0	0	0	0	12	20,184,000	53.67%
34	1,683,000	0	0	0	0	12	20,196,000	53.71%
35	1,684,000	0	0	0	0	12	20,208,000	53.74%
36	1,685,000	0	0	0	0	12	20,220,000	53.77%
37	1,686,000	0	0	0	0	12	20,232,000	53.80%
38	1,687,000	0	0	0	0	12	20,244,000	53.83%
39	1,688,000	0	0	0	0	12	20,256,000	53.87%
40	1,689,000	0	0	0	0	12	20,268,000	53.90%
41	1,690,000	0	0	0	0	12	20,280,000	53.93%
42	1,691,000	0	0	0	0	12	20,292,000	53.96%
43	1,692,000	0	0	0	0	12	20,304,000	53.99%
44	1,693,000	0	0	0	0	12	20,316,000	54.02%
45	1,694,000	0	0	0	0	12	20,328,000	54.06%
46	1,695,000	0	0	0	0	12	20,340,000	54.09%
47	1,696,000	0	0	0	0	12	20,352,000	54.12%
48	1,697,000	0	0	0	0	12	20,364,000	54.15%
49	1,698,000	0	0	0	0	12	20,376,000	54.18%
50	1,699,000	0	0	0	0	12	20,388,000	54.22%
51	1,700,000	0	0	0	0	12	20,400,000	54.25%
52	1,701,000	0	0	0	0	12	20,412,000	54.28%
53	1,702,000	0	0	0	0	12	20,424,000	54.31%
54	1,703,000	0	0	0	0	12	20,436,000	54.34%
55	1,704,000	0	0	0	0	12	20,448,000	54.38%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,705,000	0	0	0	0	12	20,460,000	54.41%
2	1,706,000	0	0	0	0	12	20,472,000	54.44%
3	1,707,000	0	0	0	0	12	20,484,000	54.47%
4	1,708,000	0	0	0	0	12	20,496,000	54.50%
5	1,709,000	0	0	0	0	12	20,508,000	54.54%
6	1,710,000	0	0	0	0	12	20,520,000	54.57%
7	1,711,000	0	0	0	0	12	20,532,000	54.60%
8	1,712,000	0	0	0	0	12	20,544,000	54.63%
9	1,713,000	0	0	0	0	12	20,556,000	54.66%
10	1,714,000	0	0	0	0	12	20,568,000	54.69%
11	1,715,000	0	0	0	0	12	20,580,000	54.73%
12	1,716,000	0	0	0	0	12	20,592,000	54.76%
13	1,717,000	0	0	0	0	12	20,604,000	54.79%
14	1,718,000	0	0	0	0	12	20,616,000	54.82%
15	1,718,000	0	0	0	0	12	20,628,000	54.85%
16	1,720,000	0	0	0	0	12	20,640,000	54.89%
17	1,721,000	0	0	0	0	12	20,652,000	54.92%
18	1,722,000	0	0	0	0	12	20,664,000	54.95%
19	1,723,000	0	0	0	0	12	20,676,000	54.98%
20	1,724,000	0	0	0	0	12	20,688,000	55.01%
21	1,725,000	0	0	0	0	12	20,700,000	55.05%
22	1,726,000	0	0	0	0	12	20,712,000	55.08%
23	1,727,000	0	0	0	0	12	20,724,000	55.11%
24	1,728,000	0	0	0	0	12	20,736,000	55.14%
25	1,729,000	0	0	0	0	12	20,748,000	55.17%
26	1,730,000	0	0	0	0	12	20,760,000	55.21%
27	1,731,000	0	0	0	0	12	20,772,000	55.24%
28	1,732,000	0	0	0	0	12	20,784,000	55.27%
29	1,733,000	0	0	0	0	12	20,796,000	55.30%
30	1,734,000	0	0	0	0	12	20,808,000	55.33%
31	1,735,000	0	0	0	0	12	20,820,000	55.36%
32	1,736,000	0	0	0	0	12	20,832,000	55.40%
33	1,737,000	0	0	0	0	12	20,844,000	55.43%
34	1,738,000	0	0	0	0	12	20,856,000	55.46%
35	1,739,000	0	0	0	0	12	20,868,000	55.49%
36	1,740,000	0	0	0	0	12	20,880,000	55.52%
37	1,741,000	0	0	0	0	12	20,892,000	55.55%
38	1,742,000	0	0	0	0	12	20,904,000	55.59%
39	1,743,000	0	0	0	0	12	20,916,000	55.62%
40	1,744,000	0	0	0	0	12	20,928,000	55.65%
41	1,745,000	0	0	0	0	12	20,940,000	55.68%
42	1,746,000	0	0	0	0	12	20,952,000	55.72%
43	1,747,000	0	0	0	0	12	20,964,000	55.75%
44	1,748,000	0	0	0	0	12	20,976,000	55.78%
45	1,749,000	0	0	0	0	12	20,988,000	55.81%
46	1,750,000	0	0	0	0	12	21,000,000	55.84%
47	1,751,000	0	0	0	0	12	21,012,000	55.88%
48	1,752,000	0	0	0	0	12	21,024,000	55.91%
49	1,753,000	0	0	0	0	12	21,036,000	55.94%
50	1,754,000	0	0	0	0	12	21,048,000	55.97%
51	1,755,000	0	0	0	0	12	21,060,000	56.00%
52	1,756,000	0	0	0	0	12	21,072,000	56.04%
53	1,757,000	0	0	0	0	12	21,084,000	56.07%
54	1,758,000	0	0	0	0	12	21,096,000	56.10%
55	1,759,000	0	0	0	0	12	21,108,000	56.13%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,780,000	0	0	0	0	12	21,120,000	56.16%
2	1,781,000	0	0	0	0	12	21,132,000	56.19%
3	1,782,000	0	0	0	0	12	21,144,000	56.23%
4	1,783,000	0	0	0	0	12	21,156,000	56.26%
5	1,784,000	0	0	0	0	12	21,168,000	56.29%
6	1,785,000	0	0	0	0	12	21,180,000	56.32%
7	1,786,000	0	0	0	0	12	21,192,000	56.35%
8	1,787,000	0	0	0	0	12	21,204,000	56.39%
9	1,788,000	0	0	0	0	12	21,216,000	56.42%
10	1,789,000	0	0	0	0	12	21,228,000	56.45%
11	1,770,000	0	0	0	0	12	21,240,000	56.48%
12	1,771,000	0	0	0	0	12	21,252,000	56.51%
13	1,772,000	0	0	0	0	12	21,264,000	56.55%
14	1,773,000	0	0	0	0	12	21,276,000	56.58%
15	1,774,000	0	0	0	0	12	21,288,000	56.61%
16	1,775,000	0	0	0	0	12	21,300,000	56.64%
17	1,776,000	0	0	0	0	12	21,312,000	56.67%
18	1,777,000	0	0	0	0	12	21,324,000	56.71%
19	1,778,000	0	0	0	0	12	21,336,000	56.74%
20	1,779,000	0	0	0	0	12	21,348,000	56.77%
21	1,780,000	0	0	0	0	12	21,360,000	56.80%
22	1,781,000	0	0	0	0	12	21,372,000	56.83%
23	1,782,000	0	0	0	0	12	21,384,000	56.86%
24	1,783,000	0	0	0	0	12	21,396,000	56.90%
25	1,784,000	0	0	0	0	12	21,408,000	56.93%
26	1,785,000	0	0	0	0	12	21,420,000	56.96%
27	1,786,000	0	0	0	0	12	21,432,000	56.99%
28	1,787,000	0	0	0	0	12	21,444,000	57.02%
29	1,788,000	0	0	0	0	12	21,456,000	57.06%
30	1,789,000	0	0	0	0	12	21,468,000	57.09%
31	1,790,000	0	0	0	0	12	21,480,000	57.12%
32	1,791,000	0	0	0	0	12	21,492,000	57.15%
33	1,792,000	0	0	0	0	12	21,504,000	57.18%
34	1,793,000	0	0	0	0	12	21,516,000	57.22%
35	1,794,000	0	0	0	0	12	21,528,000	57.25%
36	1,795,000	0	0	0	0	12	21,540,000	57.28%
37	1,796,000	0	0	0	0	12	21,552,000	57.31%
38	1,797,000	0	0	0	0	12	21,564,000	57.34%
39	1,798,000	0	0	0	0	12	21,576,000	57.38%
40	1,799,000	0	0	0	0	12	21,588,000	57.41%
41	1,800,000	0	0	0	0	12	21,600,000	57.44%
42	1,801,000	0	0	0	0	12	21,612,000	57.47%
43	1,802,000	0	0	0	0	12	21,624,000	57.50%
44	1,803,000	0	0	0	0	12	21,636,000	57.53%
45	1,804,000	0	0	0	0	12	21,648,000	57.57%
46	1,805,000	0	0	0	0	12	21,660,000	57.60%
47	1,806,000	0	0	0	0	12	21,672,000	57.63%
48	1,807,000	0	0	0	0	12	21,684,000	57.66%
49	1,808,000	0	0	0	0	12	21,696,000	57.69%
50	1,809,000	0	0	0	0	12	21,708,000	57.73%
51	1,810,000	0	0	0	0	12	21,720,000	57.76%
52	1,811,000	0	0	0	0	12	21,732,000	57.79%
53	1,812,000	0	0	0	0	12	21,744,000	57.82%
54	1,813,000	0	0	0	0	12	21,756,000	57.85%
55	1,814,000	0	0	0	0	12	21,768,000	57.89%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) x (6) + (5)	(8) Percentage of Total
1	1,816,000	0	0	0	0	12	21,780,000	57.92%
2	1,816,000	0	0	0	0	12	21,792,000	57.95%
3	1,817,000	0	0	0	0	12	21,804,000	57.98%
4	1,818,000	0	0	0	0	12	21,816,000	58.01%
5	1,819,000	0	0	0	0	12	21,828,000	58.05%
6	1,820,000	0	0	0	0	12	21,840,000	58.08%
7	1,821,000	0	0	0	0	12	21,852,000	58.11%
8	1,822,000	0	0	0	0	12	21,864,000	58.14%
9	1,823,000	0	0	0	0	12	21,876,000	58.17%
10	1,824,000	0	0	0	0	12	21,888,000	58.21%
11	1,825,000	0	0	0	0	12	21,900,000	58.24%
12	1,826,000	0	0	0	0	12	21,912,000	58.27%
13	1,827,000	0	0	0	0	12	21,924,000	58.30%
14	1,828,000	0	0	0	0	12	21,936,000	58.33%
15	1,829,000	0	0	0	0	12	21,948,000	58.36%
16	1,830,000	0	0	0	0	12	21,960,000	58.40%
17	1,831,000	0	0	0	0	12	21,972,000	58.43%
18	1,832,000	0	0	0	0	12	21,984,000	58.46%
19	1,833,000	0	0	0	0	12	21,996,000	58.49%
20	1,834,000	0	0	0	0	12	22,008,000	58.52%
21	1,835,000	0	0	0	0	12	22,020,000	58.55%
22	1,837,000	0	0	0	0	12	22,032,000	58.59%
23	1,838,000	0	0	0	0	12	22,044,000	58.62%
24	1,839,000	0	0	0	0	12	22,056,000	58.65%
25	1,840,000	0	0	0	0	12	22,068,000	58.68%
26	1,841,000	0	0	0	0	12	22,080,000	58.72%
27	1,842,000	0	0	0	0	12	22,092,000	58.75%
28	1,843,000	0	0	0	0	12	22,104,000	58.78%
29	1,844,000	0	0	0	0	12	22,116,000	58.81%
30	1,845,000	0	0	0	0	12	22,128,000	58.84%
31	1,846,000	0	0	0	0	12	22,140,000	58.88%
32	1,847,000	0	0	0	0	12	22,152,000	58.91%
33	1,848,000	0	0	0	0	12	22,164,000	58.94%
34	1,849,000	0	0	0	0	12	22,176,000	58.97%
35	1,850,000	0	0	0	0	12	22,188,000	59.00%
36	1,851,000	0	0	0	0	12	22,200,000	59.03%
37	1,852,000	0	0	0	0	12	22,212,000	59.07%
38	1,853,000	0	0	0	0	12	22,224,000	59.10%
39	1,854,000	0	0	0	0	12	22,236,000	59.13%
40	1,855,000	0	0	0	0	12	22,248,000	59.16%
41	1,856,000	0	0	0	0	12	22,260,000	59.19%
42	1,857,000	0	0	0	0	12	22,272,000	59.23%
43	1,858,000	0	0	0	0	12	22,284,000	59.26%
44	1,859,000	0	0	0	0	12	22,296,000	59.29%
45	1,860,000	0	0	0	0	12	22,308,000	59.32%
46	1,861,000	0	0	0	0	12	22,320,000	59.35%
47	1,862,000	0	0	0	0	12	22,332,000	59.39%
48	1,863,000	0	0	0	0	12	22,344,000	59.42%
49	1,864,000	0	0	0	0	12	22,356,000	59.45%
50	1,865,000	0	0	0	0	12	22,368,000	59.48%
51	1,866,000	0	0	0	0	12	22,380,000	59.51%
52	1,867,000	0	0	0	0	12	22,392,000	59.55%
53	1,868,000	0	0	0	0	12	22,404,000	59.58%
54	1,869,000	0	0	0	0	12	22,416,000	59.61%
55	1,869,000	0	0	0	0	12	22,428,000	59.64%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2016

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor ((1) X (6)) + (5)	(8) Percentage of Total
1	1,870,000	0	0	0	0	12	22,440,000	58.67%
2	1,871,000	0	0	0	0	12	22,452,000	58.70%
3	1,872,000	0	0	0	0	12	22,464,000	58.74%
4	1,873,000	0	0	0	0	12	22,476,000	58.77%
5	1,874,000	0	0	0	0	12	22,488,000	58.80%
6	1,875,000	0	0	0	0	12	22,500,000	58.83%
7	1,876,000	0	0	0	0	12	22,512,000	58.86%
8	1,877,000	0	0	0	0	12	22,524,000	58.90%
9	1,878,000	0	0	0	0	12	22,536,000	58.93%
10	1,879,000	0	0	0	0	12	22,548,000	58.96%
11	1,880,000	0	0	0	0	12	22,560,000	58.99%
12	1,881,000	0	0	0	0	12	22,572,000	60.02%
13	1,882,000	0	0	0	0	12	22,584,000	60.06%
14	1,883,000	0	0	0	0	12	22,596,000	60.09%
15	1,884,000	0	0	0	0	12	22,608,000	60.12%
16	1,885,000	0	0	0	0	12	22,620,000	60.15%
17	1,886,000	0	0	0	0	12	22,632,000	60.18%
18	1,887,000	0	0	0	0	12	22,644,000	60.22%
19	1,888,000	0	0	0	0	12	22,656,000	60.26%
20	1,889,000	0	0	0	0	12	22,668,000	60.29%
21	1,890,000	0	0	0	0	12	22,680,000	60.31%
22	1,891,000	0	0	0	0	12	22,692,000	60.34%
23	1,892,000	0	0	0	0	12	22,704,000	60.37%
24	1,893,000	0	0	0	0	12	22,716,000	60.41%
25	1,894,000	0	0	0	0	12	22,728,000	60.44%
26	1,895,000	0	0	0	0	12	22,740,000	60.47%
27	1,896,000	0	0	0	0	12	22,752,000	60.50%
28	1,897,000	0	0	0	0	12	22,764,000	60.53%
29	1,898,000	0	0	0	0	12	22,776,000	60.57%
30	1,899,000	0	0	0	0	12	22,788,000	60.60%
31	1,900,000	0	0	0	0	12	22,800,000	60.63%
32	1,901,000	0	0	0	0	12	22,812,000	60.66%
33	1,902,000	0	0	0	0	12	22,824,000	60.69%
34	1,903,000	0	0	0	0	12	22,836,000	60.73%
35	1,904,000	0	0	0	0	12	22,848,000	60.76%
36	1,905,000	0	0	0	0	12	22,860,000	60.79%
37	1,906,000	0	0	0	0	12	22,872,000	60.82%
38	1,907,000	0	0	0	0	12	22,884,000	60.85%
39	1,908,000	0	0	0	0	12	22,896,000	60.89%
40	1,909,000	0	0	0	0	12	22,908,000	60.92%
41	1,910,000	0	0	0	0	12	22,920,000	60.95%
42	1,911,000	0	0	0	0	12	22,932,000	60.98%
43	1,912,000	0	0	0	0	12	22,944,000	61.01%
44	1,913,000	0	0	0	0	12	22,956,000	61.05%
45	1,914,000	0	0	0	0	12	22,968,000	61.08%
46	1,915,000	0	0	0	0	12	22,980,000	61.11%
47	1,916,000	0	0	0	0	12	22,992,000	61.14%
48	1,917,000	0	0	0	0	12	23,004,000	61.17%
49	1,918,000	0	0	0	0	12	23,016,000	61.20%
50	1,919,000	0	0	0	0	12	23,028,000	61.24%
51	1,920,000	0	0	0	0	12	23,040,000	61.27%
52	1,921,000	0	0	0	0	12	23,052,000	61.30%
53	1,922,000	0	0	0	0	12	23,064,000	61.33%
54	1,923,000	0	0	0	0	12	23,076,000	61.36%
55	1,924,000	0	0	0	0	12	23,088,000	61.40%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	Consolidated Factor [(1) x (5)] + (6)	Percentage of Total
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills			
1	1,925,000	0	0	0	0	0	12	23,100,000	61.43%
2	1,926,000	0	0	0	0	0	12	23,112,000	61.46%
3	1,927,000	0	0	0	0	0	12	23,124,000	61.49%
4	1,928,000	0	0	0	0	0	12	23,136,000	61.52%
5	1,929,000	0	0	0	0	0	12	23,148,000	61.55%
6	1,930,000	0	0	0	0	0	12	23,160,000	61.58%
7	1,931,000	0	0	0	0	0	12	23,172,000	61.62%
8	1,932,000	0	0	0	0	0	12	23,184,000	61.65%
9	1,933,000	0	0	0	0	0	12	23,196,000	61.68%
10	1,934,000	0	0	0	0	0	12	23,208,000	61.72%
11	1,935,000	0	0	0	0	0	12	23,220,000	61.75%
12	1,936,000	0	0	0	0	0	12	23,232,000	61.78%
13	1,937,000	0	0	0	0	0	12	23,244,000	61.81%
14	1,938,000	0	0	0	0	0	12	23,256,000	61.84%
15	1,939,000	0	0	0	0	0	12	23,268,000	61.87%
16	1,940,000	0	0	0	0	0	12	23,280,000	61.91%
17	1,941,000	0	0	0	0	0	12	23,292,000	61.94%
18	1,942,000	0	0	0	0	0	12	23,304,000	61.97%
19	1,943,000	0	0	0	0	0	12	23,316,000	62.00%
20	1,944,000	0	0	0	0	0	12	23,328,000	62.03%
21	1,945,000	0	0	0	0	0	12	23,340,000	62.07%
22	1,947,000	0	0	0	0	0	12	23,382,000	62.10%
23	1,948,000	0	0	0	0	0	12	23,394,000	62.13%
24	1,949,000	0	0	0	0	0	12	23,406,000	62.16%
25	1,950,000	0	0	0	0	0	12	23,418,000	62.20%
26	1,951,000	0	0	0	0	0	12	23,430,000	62.23%
27	1,952,000	0	0	0	0	0	12	23,442,000	62.26%
28	1,953,000	0	0	0	0	0	12	23,454,000	62.29%
29	1,954,000	0	0	0	0	0	12	23,466,000	62.32%
30	1,955,000	0	0	0	0	0	12	23,478,000	62.35%
31	1,956,000	0	0	0	0	0	12	23,490,000	62.39%
32	1,957,000	0	0	0	0	0	12	23,502,000	62.42%
33	1,958,000	0	0	0	0	0	12	23,514,000	62.45%
34	1,959,000	0	0	0	0	0	12	23,526,000	62.48%
35	1,960,000	0	0	0	0	0	12	23,538,000	62.51%
36	1,961,000	0	0	0	0	0	12	23,550,000	62.54%
37	1,962,000	0	0	0	0	0	12	23,562,000	62.58%
38	1,963,000	0	0	0	0	0	12	23,574,000	62.61%
39	1,964,000	0	0	0	0	0	12	23,586,000	62.64%
40	1,965,000	0	0	0	0	0	12	23,598,000	62.67%
41	1,966,000	0	0	0	0	0	12	23,610,000	62.70%
42	1,967,000	0	0	0	0	0	12	23,622,000	62.74%
43	1,968,000	0	0	0	0	0	12	23,634,000	62.77%
44	1,969,000	0	0	0	0	0	12	23,646,000	62.80%
45	1,970,000	0	0	0	0	0	12	23,658,000	62.83%
46	1,971,000	0	0	0	0	0	12	23,670,000	62.86%
47	1,972,000	0	0	0	0	0	12	23,682,000	62.90%
48	1,973,000	0	0	0	0	0	12	23,694,000	62.93%
49	1,974,000	0	0	0	0	0	12	23,706,000	62.96%
50	1,975,000	0	0	0	0	0	12	23,718,000	63.02%
51	1,976,000	0	0	0	0	0	12	23,730,000	63.06%
52	1,977,000	0	0	0	0	0	12	23,742,000	63.09%
53	1,978,000	0	0	0	0	0	12	23,754,000	63.12%
54	1,979,000	0	0	0	0	0	12	23,766,000	63.16%
55	1,979,000	0	0	0	0	0	12	23,778,000	63.16%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	1,980,000	0	0	0	0	12	23,780,000	63.18%
2	1,981,000	0	0	0	0	12	23,772,000	63.21%
3	1,982,000	0	0	0	0	12	23,784,000	63.25%
4	1,983,000	0	0	0	0	12	23,796,000	63.28%
5	1,984,000	0	0	0	0	12	23,808,000	63.31%
6	1,985,000	0	0	0	0	12	23,820,000	63.34%
7	1,986,000	0	0	0	0	12	23,832,000	63.37%
8	1,987,000	0	0	0	0	12	23,844,000	63.41%
9	1,988,000	0	0	0	0	12	23,856,000	63.44%
10	1,989,000	0	0	0	0	12	23,868,000	63.47%
11	1,990,000	0	0	0	0	12	23,880,000	63.50%
12	1,991,000	0	0	0	0	12	23,892,000	63.53%
13	1,992,000	0	0	0	0	12	23,904,000	63.57%
14	1,993,000	0	0	0	0	12	23,916,000	63.60%
15	1,994,000	0	0	0	0	12	23,928,000	63.63%
16	1,995,000	0	0	0	0	12	23,940,000	63.66%
17	1,996,000	0	0	0	0	12	23,952,000	63.69%
18	1,997,000	0	0	0	0	12	23,964,000	63.73%
19	1,998,000	0	0	0	0	12	23,976,000	63.76%
20	1,999,000	0	0	0	0	12	23,988,000	63.79%
21	2,000,000	0	0	0	0	12	24,000,000	63.82%
22	2,001,000	0	0	0	0	12	24,012,000	63.85%
23	2,002,000	0	0	0	0	12	24,024,000	63.88%
24	2,003,000	0	0	0	0	12	24,036,000	63.92%
25	2,004,000	0	0	0	0	12	24,048,000	63.95%
26	2,005,000	0	0	0	0	12	24,060,000	63.98%
27	2,006,000	0	0	0	0	12	24,072,000	64.01%
28	2,007,000	0	0	0	0	12	24,084,000	64.04%
29	2,008,000	0	0	0	0	12	24,096,000	64.08%
30	2,009,000	0	0	0	0	12	24,108,000	64.11%
31	2,010,000	0	0	0	0	12	24,120,000	64.14%
32	2,011,000	0	0	0	0	12	24,132,000	64.17%
33	2,012,000	0	0	0	0	12	24,144,000	64.20%
34	2,013,000	0	0	0	0	12	24,156,000	64.24%
35	2,014,000	0	0	0	0	12	24,168,000	64.27%
36	2,015,000	0	0	0	0	12	24,180,000	64.30%
37	2,016,000	0	0	0	0	12	24,192,000	64.33%
38	2,017,000	0	0	0	0	12	24,204,000	64.36%
39	2,018,000	0	0	0	0	12	24,216,000	64.40%
40	2,019,000	0	0	0	0	12	24,228,000	64.43%
41	2,020,000	0	0	0	0	12	24,240,000	64.46%
42	2,021,000	0	0	0	0	12	24,252,000	64.49%
43	2,022,000	0	0	0	0	12	24,264,000	64.52%
44	2,023,000	0	0	0	0	12	24,276,000	64.55%
45	2,024,000	0	0	0	0	12	24,288,000	64.59%
46	2,025,000	0	0	0	0	12	24,300,000	64.62%
47	2,026,000	0	0	0	0	12	24,312,000	64.65%
48	2,027,000	0	0	0	0	12	24,324,000	64.68%
49	2,028,000	0	0	0	0	12	24,336,000	64.71%
50	2,029,000	0	0	0	0	12	24,348,000	64.75%
51	2,030,000	0	0	0	0	12	24,360,000	64.78%
52	2,031,000	0	0	0	0	12	24,372,000	64.81%
53	2,032,000	0	0	0	0	12	24,384,000	64.84%
54	2,033,000	0	0	0	0	12	24,396,000	64.87%
55	2,034,000	0	0	0	0	12	24,408,000	64.91%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W9
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed ^a (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total	
1	2,035,000	0	0	0	0	12	24,420,000	64.84%	
2	2,036,000	0	0	0	0	12	24,432,000	64.87%	
3	2,037,000	0	0	0	0	12	24,444,000	65.00%	
4	2,038,000	0	0	0	0	12	24,456,000	65.03%	
5	2,039,000	0	0	0	0	12	24,468,000	65.07%	
6	2,040,000	0	0	0	0	12	24,480,000	65.10%	
7	2,041,000	0	0	0	0	12	24,492,000	65.13%	
8	2,042,000	0	0	0	0	12	24,504,000	65.16%	
9	2,043,000	0	0	0	0	12	24,516,000	65.19%	
10	2,044,000	0	0	0	0	12	24,528,000	65.23%	
11	2,045,000	0	0	0	0	12	24,540,000	65.26%	
12	2,046,000	0	0	0	0	12	24,552,000	65.29%	
13	2,047,000	0	0	0	0	12	24,564,000	65.32%	
14	2,048,000	0	0	0	0	12	24,576,000	65.35%	
15	2,049,000	0	0	0	0	12	24,588,000	65.38%	
16	2,050,000	0	0	0	0	12	24,600,000	65.42%	
17	2,051,000	0	0	0	0	12	24,612,000	65.45%	
18	2,052,000	0	0	0	0	12	24,624,000	65.48%	
19	2,053,000	0	0	0	0	12	24,636,000	65.51%	
20	2,054,000	0	0	0	0	12	24,648,000	65.54%	
21	2,055,000	0	0	0	0	12	24,660,000	65.56%	
22	2,056,000	0	0	0	0	12	24,672,000	65.61%	
23	2,057,000	0	0	0	0	12	24,684,000	65.64%	
24	2,058,000	0	0	0	0	12	24,696,000	65.67%	
25	2,059,000	0	0	0	0	12	24,708,000	65.70%	
26	2,060,000	0	0	0	0	12	24,720,000	65.74%	
27	2,061,000	0	0	0	0	12	24,732,000	65.77%	
28	2,062,000	0	0	0	0	12	24,744,000	65.80%	
29	2,063,000	0	0	0	0	12	24,756,000	65.83%	
30	2,064,000	0	0	0	0	12	24,768,000	65.86%	
31	2,065,000	0	0	0	0	12	24,780,000	65.90%	
32	2,066,000	0	0	0	0	12	24,792,000	65.93%	
33	2,067,000	0	0	0	0	12	24,804,000	65.96%	
34	2,068,000	0	0	0	0	12	24,816,000	65.99%	
35	2,069,000	0	0	0	0	12	24,828,000	66.02%	
36	2,070,000	0	0	0	0	12	24,840,000	66.05%	
37	2,071,000	0	0	0	0	12	24,852,000	66.09%	
38	2,072,000	0	0	0	0	12	24,864,000	66.12%	
39	2,073,000	0	0	0	0	12	24,876,000	66.16%	
40	2,074,000	0	0	0	0	12	24,888,000	66.19%	
41	2,075,000	0	0	0	0	12	24,900,000	66.21%	
42	2,076,000	0	0	0	0	12	24,912,000	66.25%	
43	2,077,000	0	0	0	0	12	24,924,000	66.28%	
44	2,078,000	0	0	0	0	12	24,936,000	66.31%	
45	2,079,000	0	0	0	0	12	24,948,000	66.34%	
46	2,080,000	0	0	0	0	12	24,960,000	66.37%	
47	2,081,000	0	0	0	0	12	24,972,000	66.41%	
48	2,082,000	0	0	0	0	12	24,984,000	66.44%	
49	2,083,000	0	0	0	0	12	24,996,000	66.47%	
50	2,084,000	0	0	0	0	12	25,008,000	66.50%	
51	2,085,000	0	0	0	0	12	25,020,000	66.53%	
52	2,086,000	0	0	0	0	12	25,032,000	66.57%	
53	2,087,000	0	0	0	0	12	25,044,000	66.60%	
54	2,088,000	0	0	0	0	12	25,056,000	66.63%	
55	2,089,000	0	0	0	0	12	25,068,000	66.66%	

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) & (2)] ÷ (5)	(8) Percentage of Total
1	2,090,000	0	0	0	0	12	25,060,000	86.69%
2	2,091,000	0	0	0	0	12	25,062,000	86.73%
3	2,092,000	0	0	0	0	12	25,104,000	86.78%
4	2,093,000	0	0	0	0	12	25,116,000	86.79%
5	2,094,000	0	0	0	0	12	26,128,000	86.82%
6	2,095,000	0	0	0	0	12	26,140,000	86.85%
7	2,096,000	0	0	0	0	12	26,152,000	86.88%
8	2,097,000	0	0	0	0	12	26,164,000	86.92%
9	2,098,000	0	0	0	0	12	26,176,000	86.95%
10	2,099,000	0	0	0	0	12	26,188,000	86.98%
11	2,100,000	0	0	0	0	12	26,200,000	87.01%
12	2,101,000	0	0	0	0	12	26,212,000	87.04%
13	2,102,000	0	0	0	0	12	26,224,000	87.06%
14	2,103,000	0	0	0	0	12	26,236,000	87.11%
15	2,104,000	0	0	0	0	12	26,248,000	87.14%
16	2,105,000	0	0	0	0	12	26,260,000	87.17%
17	2,106,000	0	0	0	0	12	26,272,000	87.20%
18	2,107,000	0	0	0	0	12	26,284,000	87.24%
19	2,108,000	0	0	0	0	12	26,296,000	87.27%
20	2,109,000	0	0	0	0	12	26,308,000	87.30%
21	2,110,000	0	0	0	0	12	26,320,000	87.33%
22	2,111,000	0	0	0	0	12	26,332,000	87.36%
23	2,112,000	0	0	0	0	12	26,344,000	87.40%
24	2,113,000	0	0	0	0	12	26,356,000	87.43%
25	2,114,000	0	0	0	0	12	26,368,000	87.46%
26	2,115,000	0	0	0	0	12	26,380,000	87.49%
27	2,116,000	0	0	0	0	12	26,392,000	87.52%
28	2,117,000	0	0	0	0	12	26,404,000	87.55%
29	2,118,000	0	0	0	0	12	26,416,000	87.59%
30	2,119,000	0	0	0	0	12	26,428,000	87.62%
31	2,120,000	0	0	0	0	12	26,440,000	87.65%
32	2,121,000	0	0	0	0	12	26,452,000	87.68%
33	2,122,000	0	0	0	0	12	26,464,000	87.71%
34	2,123,000	0	0	0	0	12	26,476,000	87.75%
35	2,124,000	0	0	0	0	12	26,488,000	87.78%
36	2,125,000	0	0	0	0	12	26,500,000	87.81%
37	2,126,000	0	0	0	0	12	26,512,000	87.84%
38	2,127,000	0	0	0	0	12	26,524,000	87.87%
39	2,128,000	0	0	0	0	12	26,536,000	87.91%
40	2,129,000	0	0	0	0	12	26,548,000	87.94%
41	2,130,000	0	0	0	0	12	26,560,000	87.97%
42	2,131,000	0	0	0	0	12	26,572,000	88.00%
43	2,132,000	0	0	0	0	12	26,584,000	88.03%
44	2,133,000	0	0	0	0	12	26,596,000	88.07%
45	2,134,000	0	0	0	0	12	26,608,000	88.10%
46	2,135,000	0	0	0	0	12	26,620,000	88.13%
47	2,136,000	0	0	0	0	12	26,632,000	88.16%
48	2,137,000	0	0	0	0	12	26,644,000	88.19%
49	2,138,000	0	0	0	0	12	26,656,000	88.22%
50	2,139,000	0	0	0	0	12	26,668,000	88.25%
51	2,140,000	0	0	0	0	12	26,680,000	88.29%
52	2,141,000	0	0	0	0	12	26,692,000	88.32%
53	2,142,000	0	0	0	0	12	26,704,000	88.35%
54	2,143,000	0	0	0	0	12	26,716,000	88.38%
55	2,144,000	0	0	0	0	12	26,728,000	88.42%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,146,000	0	0	0	0	12	25,740,000	68.45%
2	2,146,000	0	0	0	0	12	25,752,000	68.48%
3	2,147,000	0	0	0	0	12	25,764,000	68.51%
4	2,148,000	0	0	0	0	12	25,776,000	68.54%
5	2,148,000	0	0	0	0	12	25,788,000	68.58%
6	2,150,000	0	0	0	0	12	25,800,000	68.61%
7	2,151,000	0	0	0	0	12	25,812,000	68.64%
8	2,152,000	0	0	0	0	12	25,824,000	68.67%
9	2,153,000	0	0	0	0	12	25,836,000	68.70%
10	2,154,000	0	0	0	0	12	25,848,000	68.74%
11	2,155,000	0	0	0	0	12	25,860,000	68.77%
12	2,156,000	0	0	0	0	12	25,872,000	68.80%
13	2,157,000	0	0	0	0	12	25,884,000	68.83%
14	2,158,000	0	0	0	0	12	25,896,000	68.86%
15	2,159,000	0	0	0	0	12	25,908,000	68.90%
16	2,160,000	0	0	0	0	12	25,920,000	68.93%
17	2,161,000	0	0	0	0	12	25,932,000	68.96%
18	2,162,000	0	0	0	0	12	25,944,000	68.99%
19	2,163,000	0	0	0	0	12	25,956,000	69.02%
20	2,164,000	0	0	0	0	12	25,968,000	69.05%
21	2,165,000	0	0	0	0	12	25,980,000	69.09%
22	2,166,000	0	0	0	0	12	25,992,000	69.12%
23	2,167,000	0	0	0	0	12	26,004,000	69.15%
24	2,168,000	0	0	0	0	12	26,016,000	69.18%
25	2,169,000	0	0	0	0	12	26,028,000	69.21%
26	2,170,000	0	0	0	0	12	26,040,000	69.25%
27	2,171,000	0	0	0	0	12	26,052,000	69.28%
28	2,172,000	0	0	0	0	12	26,064,000	69.31%
29	2,173,000	0	0	0	0	12	26,076,000	69.34%
30	2,174,000	0	0	0	0	12	26,088,000	69.37%
31	2,175,000	0	0	0	0	12	26,100,000	69.41%
32	2,176,000	0	0	0	0	12	26,112,000	69.44%
33	2,177,000	0	0	0	0	12	26,124,000	69.47%
34	2,178,000	0	0	0	0	12	26,136,000	69.50%
35	2,178,000	0	0	0	0	12	26,148,000	69.53%
36	2,180,000	0	0	0	0	12	26,160,000	69.57%
37	2,181,000	0	0	0	0	12	26,172,000	69.60%
38	2,182,000	0	0	0	0	12	26,184,000	69.63%
39	2,183,000	0	0	0	0	12	26,196,000	69.66%
40	2,184,000	0	0	0	0	12	26,208,000	69.69%
41	2,185,000	0	0	0	0	12	26,220,000	69.72%
42	2,186,000	0	0	0	0	12	26,232,000	69.76%
43	2,187,000	0	0	0	0	12	26,244,000	69.79%
44	2,188,000	0	0	0	0	12	26,256,000	69.82%
45	2,188,000	0	0	0	0	12	26,268,000	69.85%
46	2,190,000	0	0	0	0	12	26,280,000	69.88%
47	2,191,000	0	0	0	0	12	26,292,000	69.92%
48	2,192,000	0	0	0	0	12	26,304,000	69.95%
49	2,193,000	0	0	0	0	12	26,316,000	69.98%
50	2,194,000	0	0	0	0	12	26,328,000	70.01%
51	2,195,000	0	0	0	0	12	26,340,000	70.04%
52	2,196,000	0	0	0	0	12	26,352,000	70.08%
53	2,197,000	0	0	0	0	12	26,364,000	70.11%
54	2,198,000	0	0	0	0	12	26,376,000	70.14%
55	2,199,000	0	0	0	0	12	26,388,000	70.17%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,200,000	0	0	0	0	12	26,400,000	70.20%
2	2,201,000	0	0	0	0	12	26,412,000	70.24%
3	2,202,000	0	0	0	0	12	26,424,000	70.27%
4	2,203,000	0	0	0	0	12	26,436,000	70.30%
5	2,204,000	0	0	0	0	12	26,448,000	70.33%
6	2,205,000	0	0	0	0	12	26,460,000	70.36%
7	2,206,000	0	0	0	0	12	26,472,000	70.38%
8	2,207,000	0	0	0	0	12	26,484,000	70.43%
9	2,208,000	0	0	0	0	12	26,496,000	70.46%
10	2,209,000	0	0	0	0	12	26,508,000	70.49%
11	2,210,000	0	0	0	0	12	26,520,000	70.52%
12	2,211,000	0	0	0	0	12	26,532,000	70.55%
13	2,212,000	0	0	0	0	12	26,544,000	70.59%
14	2,213,000	0	0	0	0	12	26,556,000	70.62%
15	2,214,000	0	0	0	0	12	26,568,000	70.65%
16	2,215,000	0	0	0	0	12	26,580,000	70.68%
17	2,216,000	0	0	0	0	12	26,592,000	70.71%
18	2,217,000	0	0	0	0	12	26,604,000	70.75%
19	2,218,000	0	0	0	0	12	26,616,000	70.78%
20	2,219,000	0	0	0	0	12	26,628,000	70.81%
21	2,220,000	0	0	0	0	12	26,640,000	70.84%
22	2,221,000	0	0	0	0	12	26,652,000	70.87%
23	2,222,000	0	0	0	0	12	26,664,000	70.91%
24	2,223,000	0	0	0	0	12	26,676,000	70.94%
25	2,224,000	0	0	0	0	12	26,688,000	70.97%
26	2,225,000	0	0	0	0	12	26,700,000	71.00%
27	2,226,000	0	0	0	0	12	26,712,000	71.03%
28	2,227,000	0	0	0	0	12	26,724,000	71.07%
29	2,228,000	0	0	0	0	12	26,736,000	71.10%
30	2,229,000	0	0	0	0	12	26,748,000	71.13%
31	2,230,000	0	0	0	0	12	26,760,000	71.16%
32	2,231,000	0	0	0	0	12	26,772,000	71.19%
33	2,232,000	0	0	0	0	12	26,784,000	71.22%
34	2,233,000	0	0	0	0	12	26,796,000	71.25%
35	2,234,000	0	0	0	0	12	26,808,000	71.29%
36	2,235,000	0	0	0	0	12	26,820,000	71.32%
37	2,236,000	0	0	0	0	12	26,832,000	71.35%
38	2,237,000	0	0	0	0	12	26,844,000	71.38%
39	2,238,000	0	0	0	0	12	26,856,000	71.42%
40	2,239,000	0	0	0	0	12	26,868,000	71.45%
41	2,240,000	0	0	0	0	12	26,880,000	71.48%
42	2,241,000	0	0	0	0	12	26,892,000	71.51%
43	2,242,000	0	0	0	0	12	26,904,000	71.54%
44	2,243,000	0	0	0	0	12	26,916,000	71.58%
45	2,244,000	0	0	0	0	12	26,928,000	71.61%
46	2,245,000	0	0	0	0	12	26,940,000	71.64%
47	2,246,000	0	0	0	0	12	26,952,000	71.67%
48	2,247,000	0	0	0	0	12	26,964,000	71.70%
49	2,248,000	0	0	0	0	12	26,976,000	71.74%
50	2,249,000	0	0	0	0	12	26,988,000	71.77%
51	2,250,000	0	0	0	0	12	27,000,000	71.80%
52	2,251,000	0	0	0	0	12	27,012,000	71.83%
53	2,252,000	0	0	0	0	12	27,024,000	71.86%
54	2,253,000	0	0	0	0	12	27,036,000	71.89%
55	2,254,000	0	0	0	0	12	27,048,000	71.93%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

Page 102 of 170

Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,255,000	0	0	0	0	12	27,060,000	71.96%
2	2,256,000	0	0	0	0	12	27,072,000	71.99%
3	2,257,000	0	0	0	0	12	27,084,000	72.02%
4	2,258,000	0	0	0	0	12	27,096,000	72.05%
5	2,259,000	0	0	0	0	12	27,108,000	72.09%
6	2,260,000	1	1	2,260,000	2,260,000	11	27,120,000	72.12%
7	2,261,000	0	1	0	2,260,000	11	27,131,000	72.15%
8	2,262,000	0	1	0	2,260,000	11	27,142,000	72.18%
9	2,263,000	0	1	0	2,260,000	11	27,153,000	72.21%
10	2,264,000	0	1	0	2,260,000	11	27,164,000	72.24%
11	2,265,000	0	1	0	2,260,000	11	27,175,000	72.26%
12	2,266,000	0	1	0	2,260,000	11	27,186,000	72.29%
13	2,267,000	0	1	0	2,260,000	11	27,197,000	72.32%
14	2,268,000	0	1	0	2,260,000	11	27,208,000	72.36%
15	2,269,000	0	1	0	2,260,000	11	27,219,000	72.38%
16	2,270,000	0	1	0	2,260,000	11	27,230,000	72.41%
17	2,271,000	0	1	0	2,260,000	11	27,241,000	72.44%
18	2,272,000	0	1	0	2,260,000	11	27,252,000	72.47%
19	2,273,000	0	1	0	2,260,000	11	27,263,000	72.50%
20	2,274,000	0	1	0	2,260,000	11	27,274,000	72.53%
21	2,275,000	0	1	0	2,260,000	11	27,285,000	72.56%
22	2,276,000	0	1	0	2,260,000	11	27,296,000	72.59%
23	2,277,000	0	1	0	2,260,000	11	27,307,000	72.62%
24	2,278,000	0	1	0	2,260,000	11	27,318,000	72.64%
25	2,279,000	0	1	0	2,260,000	11	27,329,000	72.67%
26	2,280,000	0	1	0	2,260,000	11	27,340,000	72.70%
27	2,281,000	0	1	0	2,260,000	11	27,351,000	72.73%
28	2,282,000	0	1	0	2,260,000	11	27,362,000	72.76%
29	2,283,000	0	1	0	2,260,000	11	27,373,000	72.79%
30	2,284,000	0	1	0	2,260,000	11	27,384,000	72.82%
31	2,285,000	0	1	0	2,260,000	11	27,395,000	72.85%
32	2,286,000	0	1	0	2,260,000	11	27,406,000	72.88%
33	2,287,000	0	1	0	2,260,000	11	27,417,000	72.91%
34	2,288,000	0	1	0	2,260,000	11	27,428,000	72.94%
35	2,289,000	0	1	0	2,260,000	11	27,439,000	72.97%
36	2,290,000	0	1	0	2,260,000	11	27,450,000	73.00%
37	2,291,000	0	1	0	2,260,000	11	27,461,000	73.02%
38	2,292,000	0	1	0	2,260,000	11	27,472,000	73.05%
39	2,293,000	0	1	0	2,260,000	11	27,483,000	73.08%
40	2,294,000	0	1	0	2,260,000	11	27,494,000	73.11%
41	2,295,000	0	1	0	2,260,000	11	27,505,000	73.14%
42	2,296,000	0	1	0	2,260,000	11	27,516,000	73.17%
43	2,297,000	0	1	0	2,260,000	11	27,527,000	73.20%
44	2,298,000	0	1	0	2,260,000	11	27,538,000	73.23%
45	2,299,000	0	1	0	2,260,000	11	27,549,000	73.26%
46	2,300,000	0	1	0	2,260,000	11	27,560,000	73.29%
47	2,301,000	0	1	0	2,260,000	11	27,571,000	73.32%
48	2,302,000	0	1	0	2,260,000	11	27,582,000	73.35%
49	2,303,000	0	1	0	2,260,000	11	27,593,000	73.38%
50	2,304,000	0	1	0	2,260,000	11	27,604,000	73.41%
51	2,305,000	0	1	0	2,260,000	11	27,615,000	73.43%
52	2,306,000	0	1	0	2,260,000	11	27,626,000	73.46%
53	2,307,000	0	1	0	2,260,000	11	27,637,000	73.49%
54	2,308,000	0	1	0	2,260,000	11	27,648,000	73.52%
55	2,309,000	0	1	0	2,260,000	11	27,659,000	73.55%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	2,310,000	0	1	0	2,280,000	11	27,670,000	73.58%
2	2,311,000	0	1	0	2,280,000	11	27,681,000	73.61%
3	2,312,000	0	1	0	2,280,000	11	27,692,000	73.64%
4	2,313,000	0	1	0	2,280,000	11	27,703,000	73.67%
5	2,314,000	0	1	0	2,280,000	11	27,714,000	73.70%
6	2,315,000	0	1	0	2,280,000	11	27,725,000	73.73%
7	2,316,000	0	1	0	2,280,000	11	27,736,000	73.76%
8	2,317,000	0	1	0	2,280,000	11	27,747,000	73.79%
9	2,318,000	0	1	0	2,280,000	11	27,758,000	73.81%
10	2,319,000	0	1	0	2,280,000	11	27,769,000	73.84%
11	2,320,000	0	1	0	2,280,000	11	27,780,000	73.87%
12	2,321,000	0	1	0	2,280,000	11	27,791,000	73.90%
13	2,322,000	1	2	2,322,000	4,582,000	10	27,802,000	73.93%
14	2,323,000	0	2	0	4,582,000	10	27,812,000	73.96%
15	2,324,000	0	2	0	4,582,000	10	27,822,000	73.98%
16	2,325,000	0	2	0	4,582,000	10	27,832,000	74.01%
17	2,326,000	0	2	0	4,582,000	10	27,842,000	74.04%
18	2,327,000	0	2	0	4,582,000	10	27,852,000	74.06%
19	2,328,000	0	2	0	4,582,000	10	27,862,000	74.09%
20	2,329,000	0	2	0	4,582,000	10	27,873,000	74.12%
21	2,330,000	0	2	0	4,582,000	10	27,882,000	74.14%
22	2,331,000	0	2	0	4,582,000	10	27,892,000	74.17%
23	2,332,000	0	2	0	4,582,000	10	27,902,000	74.20%
24	2,333,000	0	2	0	4,582,000	10	27,912,000	74.22%
25	2,334,000	0	2	0	4,582,000	10	27,922,000	74.25%
26	2,335,000	0	2	0	4,582,000	10	27,932,000	74.28%
27	2,336,000	0	2	0	4,582,000	10	27,942,000	74.30%
28	2,337,000	0	2	0	4,582,000	10	27,952,000	74.33%
29	2,338,000	0	2	0	4,582,000	10	27,962,000	74.36%
30	2,339,000	0	2	0	4,582,000	10	27,972,000	74.38%
31	2,340,000	0	2	0	4,582,000	10	27,982,000	74.41%
32	2,341,000	0	2	0	4,582,000	10	27,992,000	74.44%
33	2,342,000	0	2	0	4,582,000	10	28,002,000	74.46%
34	2,343,000	0	2	0	4,582,000	10	28,012,000	74.49%
35	2,344,000	0	2	0	4,582,000	10	28,022,000	74.52%
36	2,345,000	0	2	0	4,582,000	10	28,032,000	74.54%
37	2,346,000	0	2	0	4,582,000	10	28,042,000	74.57%
38	2,347,000	0	2	0	4,582,000	10	28,052,000	74.60%
39	2,348,000	0	2	0	4,582,000	10	28,062,000	74.62%
40	2,349,000	0	2	0	4,582,000	10	28,072,000	74.65%
41	2,350,000	0	2	0	4,582,000	10	28,082,000	74.68%
42	2,351,000	0	2	0	4,582,000	10	28,092,000	74.70%
43	2,352,000	0	2	0	4,582,000	10	28,102,000	74.73%
44	2,353,000	0	2	0	4,582,000	10	28,112,000	74.76%
45	2,354,000	0	2	0	4,582,000	10	28,122,000	74.78%
46	2,355,000	0	2	0	4,582,000	10	28,132,000	74.81%
47	2,356,000	0	2	0	4,582,000	10	28,142,000	74.84%
48	2,357,000	0	2	0	4,582,000	10	28,152,000	74.86%
49	2,358,000	0	2	0	4,582,000	10	28,162,000	74.89%
50	2,359,000	0	2	0	4,582,000	10	28,172,000	74.92%
51	2,360,000	0	2	0	4,582,000	10	28,182,000	74.94%
52	2,361,000	0	2	0	4,582,000	10	28,192,000	74.97%
53	2,362,000	0	2	0	4,582,000	10	28,202,000	75.00%
54	2,363,000	0	2	0	4,582,000	10	28,212,000	75.02%
55	2,364,000	0	2	0	4,582,000	10	28,222,000	75.05%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total	
1	2,365,000	0	2	0	4,582,000	10	28,232,000	75.08%	
2	2,366,000	0	2	0	4,582,000	10	28,242,000	75.10%	
3	2,367,000	0	2	0	4,582,000	10	28,252,000	75.13%	
4	2,368,000	0	2	0	4,582,000	10	28,262,000	75.16%	
5	2,369,000	0	2	0	4,582,000	10	28,272,000	75.18%	
6	2,370,000	0	2	0	4,582,000	10	28,282,000	75.21%	
7	2,371,000	0	2	0	4,582,000	10	28,292,000	75.23%	
8	2,372,000	0	2	0	4,582,000	10	28,302,000	75.26%	
9	2,373,000	0	2	0	4,582,000	10	28,312,000	75.28%	
10	2,374,000	0	2	0	4,582,000	10	28,322,000	75.31%	
11	2,375,000	0	2	0	4,582,000	10	28,332,000	75.34%	
12	2,376,000	0	2	0	4,582,000	10	28,342,000	75.37%	
13	2,377,000	0	2	0	4,582,000	10	28,352,000	75.39%	
14	2,378,000	0	2	0	4,582,000	10	28,362,000	75.42%	
15	2,379,000	0	2	0	4,582,000	10	28,372,000	75.45%	
16	2,380,000	0	2	0	4,582,000	10	28,382,000	75.47%	
17	2,381,000	0	2	0	4,582,000	10	28,392,000	75.50%	
18	2,382,000	0	2	0	4,582,000	10	28,402,000	75.53%	
19	2,383,000	0	2	0	4,582,000	10	28,412,000	75.55%	
20	2,384,000	0	2	0	4,582,000	10	28,422,000	75.58%	
21	2,385,000	0	2	0	4,582,000	10	28,432,000	75.61%	
22	2,386,000	0	2	0	4,582,000	10	28,442,000	75.63%	
23	2,387,000	1	3	2,387,000	6,969,000	9	28,452,000	75.66%	
24	2,388,000	0	3	0	6,969,000	9	28,461,000	75.68%	
25	2,389,000	0	3	0	6,969,000	9	28,470,000	75.71%	
26	2,390,000	0	3	0	6,969,000	9	28,479,000	75.73%	
27	2,391,000	0	3	0	6,969,000	9	28,488,000	75.76%	
28	2,392,000	0	3	0	6,969,000	9	28,497,000	75.78%	
29	2,393,000	0	3	0	6,969,000	9	28,506,000	75.80%	
30	2,394,000	0	3	0	6,969,000	9	28,515,000	75.83%	
31	2,395,000	0	3	0	6,969,000	9	28,524,000	75.85%	
32	2,396,000	0	3	0	6,969,000	9	28,533,000	75.88%	
33	2,397,000	0	3	0	6,969,000	9	28,542,000	75.90%	
34	2,398,000	0	3	0	6,969,000	9	28,551,000	75.92%	
35	2,399,000	0	3	0	6,969,000	9	28,560,000	75.95%	
36	2,400,000	0	3	0	6,969,000	9	28,569,000	75.97%	
37	2,401,000	0	3	0	6,969,000	9	28,578,000	76.00%	
38	2,402,000	0	3	0	6,969,000	9	28,587,000	76.02%	
39	2,403,000	0	3	0	6,969,000	9	28,596,000	76.04%	
40	2,404,000	0	3	0	6,969,000	9	28,605,000	76.07%	
41	2,405,000	0	3	0	6,969,000	9	28,614,000	76.09%	
42	2,406,000	0	3	0	6,969,000	9	28,623,000	76.11%	
43	2,407,000	0	3	0	6,969,000	9	28,632,000	76.14%	
44	2,408,000	0	3	0	6,969,000	9	28,641,000	76.16%	
45	2,409,000	0	3	0	6,969,000	9	28,650,000	76.19%	
46	2,410,000	0	3	0	6,969,000	9	28,659,000	76.21%	
47	2,411,000	0	3	0	6,969,000	9	28,668,000	76.23%	
48	2,412,000	0	3	0	6,969,000	9	28,677,000	76.26%	
49	2,413,000	0	3	0	6,969,000	9	28,686,000	76.28%	
50	2,414,000	0	3	0	6,969,000	9	28,695,000	76.31%	
51	2,415,000	0	3	0	6,969,000	9	28,704,000	76.33%	
52	2,416,000	0	3	0	6,969,000	9	28,713,000	76.36%	
53	2,417,000	0	3	0	6,969,000	9	28,722,000	76.38%	
54	2,418,000	0	3	0	6,969,000	9	28,731,000	76.40%	
55	2,418,000	0	3	0	6,969,000	9	28,740,000	76.43%	

Billing Analysis Schedules

Florida Public Service Commission

Company: NF Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	2,420,000	0	3	0	0,000,000	0	28,748,000	76.45%
2	2,421,000	0	3	0	0,000,000	0	28,758,000	76.47%
3	2,422,000	0	3	0	0,000,000	0	28,767,000	76.50%
4	2,423,000	0	3	0	0,000,000	0	28,776,000	76.52%
5	2,424,000	0	3	0	0,000,000	0	28,785,000	76.55%
6	2,425,000	0	3	0	0,000,000	0	28,794,000	76.57%
7	2,426,000	0	3	0	0,000,000	0	28,803,000	76.59%
8	2,427,000	0	3	0	0,000,000	0	28,812,000	76.62%
9	2,428,000	0	3	0	0,000,000	0	28,821,000	76.64%
10	2,429,000	0	3	0	0,000,000	0	28,830,000	76.67%
11	2,430,000	0	3	0	0,000,000	0	28,839,000	76.69%
12	2,431,000	0	3	0	0,000,000	0	28,848,000	76.71%
13	2,432,000	0	3	0	0,000,000	0	28,857,000	76.74%
14	2,433,000	0	3	0	0,000,000	0	28,866,000	76.76%
15	2,434,000	0	3	0	0,000,000	0	28,875,000	76.79%
16	2,435,000	0	3	0	0,000,000	0	28,884,000	76.81%
17	2,436,000	0	3	0	0,000,000	0	28,893,000	76.83%
18	2,437,000	0	3	0	0,000,000	0	28,902,000	76.86%
19	2,438,000	0	3	0	0,000,000	0	28,911,000	76.88%
20	2,439,000	0	3	0	0,000,000	0	28,920,000	76.90%
21	2,440,000	0	3	0	0,000,000	0	28,929,000	76.93%
22	2,441,000	0	3	0	0,000,000	0	28,938,000	76.95%
23	2,442,000	0	3	0	0,000,000	0	28,947,000	76.98%
24	2,443,000	0	3	0	0,000,000	0	28,956,000	77.00%
25	2,444,000	0	3	0	0,000,000	0	28,965,000	77.02%
26	2,445,000	0	3	0	0,000,000	0	28,974,000	77.05%
27	2,446,000	0	3	0	0,000,000	0	28,983,000	77.07%
28	2,447,000	0	3	0	0,000,000	0	28,992,000	77.10%
29	2,448,000	0	3	0	0,000,000	0	29,001,000	77.12%
30	2,449,000	0	3	0	0,000,000	0	29,010,000	77.14%
31	2,450,000	0	3	0	0,000,000	0	29,019,000	77.17%
32	2,451,000	0	3	0	0,000,000	0	29,028,000	77.19%
33	2,452,000	0	3	0	0,000,000	0	29,037,000	77.22%
34	2,453,000	0	3	0	0,000,000	0	29,046,000	77.24%
35	2,454,000	0	3	0	0,000,000	0	29,055,000	77.26%
36	2,455,000	0	3	0	0,000,000	0	29,064,000	77.29%
37	2,456,000	0	3	0	0,000,000	0	29,073,000	77.31%
38	2,457,000	0	3	0	0,000,000	0	29,082,000	77.34%
39	2,458,000	0	3	0	0,000,000	0	29,091,000	77.36%
40	2,459,000	0	3	0	0,000,000	0	29,100,000	77.38%
41	2,460,000	0	3	0	0,000,000	0	29,109,000	77.41%
42	2,461,000	0	3	0	0,000,000	0	29,118,000	77.43%
43	2,462,000	0	3	0	0,000,000	0	29,127,000	77.46%
44	2,463,000	0	3	0	0,000,000	0	29,136,000	77.48%
45	2,464,000	0	3	0	0,000,000	0	29,145,000	77.50%
46	2,465,000	0	3	0	0,000,000	0	29,154,000	77.53%
47	2,466,000	0	3	0	0,000,000	0	29,163,000	77.55%
48	2,467,000	0	3	0	0,000,000	0	29,172,000	77.57%
49	2,468,000	0	3	0	0,000,000	0	29,181,000	77.60%
50	2,469,000	0	3	0	0,000,000	0	29,190,000	77.62%
51	2,470,000	0	3	0	0,000,000	0	29,199,000	77.65%
52	2,471,000	0	3	0	0,000,000	0	29,208,000	77.67%
53	2,472,000	0	3	0	0,000,000	0	29,217,000	77.69%
54	2,473,000	0	3	0	0,000,000	0	29,226,000	77.72%
55	2,474,000	0	3	0	0,000,000	0	29,235,000	77.74%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,476,000	0	3	0	6,969,000	9	29,244,000	77.77%
2	2,476,000	0	3	0	6,969,000	9	29,263,000	77.76%
3	2,477,000	0	3	0	6,969,000	9	29,262,000	77.81%
4	2,476,000	0	3	0	6,969,000	9	29,271,000	77.84%
5	2,476,000	0	3	0	6,969,000	9	29,280,000	77.86%
6	2,480,000	0	3	0	6,969,000	9	29,269,000	77.89%
7	2,481,000	0	3	0	6,969,000	9	29,268,000	77.91%
8	2,482,000	0	3	0	6,969,000	9	29,307,000	77.93%
9	2,484,000	0	3	0	6,969,000	9	29,316,000	77.96%
10	2,485,000	0	3	0	6,969,000	9	29,325,000	77.96%
11	2,486,000	0	3	0	6,969,000	9	29,334,000	78.01%
12	2,487,000	0	3	0	6,969,000	9	29,343,000	78.03%
13	2,488,000	0	3	0	6,969,000	9	29,352,000	78.05%
14	2,488,000	1	4	2,488,000	9,457,000	8	29,361,000	78.08%
15	2,488,000	0	4	0	9,457,000	8	29,369,000	78.10%
16	2,490,000	0	4	0	9,457,000	8	29,377,000	78.12%
17	2,491,000	0	4	0	9,457,000	8	29,385,000	78.14%
18	2,482,000	0	4	0	9,457,000	8	29,393,000	78.16%
19	2,483,000	0	4	0	9,457,000	8	29,401,000	78.16%
20	2,484,000	0	4	0	9,457,000	8	29,409,000	78.21%
21	2,485,000	0	4	0	9,457,000	8	29,417,000	78.23%
22	2,486,000	0	4	0	9,457,000	8	29,425,000	78.25%
23	2,487,000	0	4	0	9,457,000	8	29,433,000	78.27%
24	2,488,000	0	4	0	9,457,000	8	29,441,000	78.29%
25	2,489,000	0	4	0	9,457,000	8	29,449,000	78.31%
26	2,500,000	0	4	0	9,457,000	8	29,457,000	78.33%
27	2,501,000	0	4	0	9,457,000	8	29,465,000	78.35%
28	2,502,000	0	4	0	9,457,000	8	29,473,000	78.38%
29	2,503,000	1	5	2,503,000	11,960,000	7	29,481,000	78.40%
30	2,504,000	0	5	0	11,960,000	7	29,489,000	78.42%
31	2,505,000	0	5	0	11,960,000	7	29,496,000	78.43%
32	2,506,000	0	5	0	11,960,000	7	29,502,000	78.45%
33	2,507,000	0	5	0	11,960,000	7	29,509,000	78.47%
34	2,508,000	0	5	0	11,960,000	7	29,516,000	78.49%
35	2,508,000	0	5	0	11,960,000	7	29,523,000	78.51%
36	2,510,000	0	5	0	11,960,000	7	29,530,000	78.53%
37	2,511,000	0	5	0	11,960,000	7	29,537,000	78.55%
38	2,512,000	0	5	0	11,960,000	7	29,544,000	78.58%
39	2,513,000	0	5	0	11,960,000	7	29,551,000	78.58%
40	2,514,000	0	5	0	11,960,000	7	29,558,000	78.60%
41	2,515,000	0	5	0	11,960,000	7	29,565,000	78.62%
42	2,516,000	0	5	0	11,960,000	7	29,572,000	78.64%
43	2,517,000	0	5	0	11,960,000	7	29,579,000	78.66%
44	2,518,000	0	5	0	11,960,000	7	29,586,000	78.68%
45	2,518,000	0	5	0	11,960,000	7	29,593,000	78.69%
46	2,520,000	0	5	0	11,960,000	7	29,600,000	78.71%
47	2,521,000	0	5	0	11,960,000	7	29,607,000	78.73%
48	2,522,000	0	5	0	11,960,000	7	29,614,000	78.75%
49	2,523,000	0	5	0	11,960,000	7	29,621,000	78.77%
50	2,524,000	0	5	0	11,960,000	7	29,628,000	78.79%
51	2,525,000	0	5	0	11,960,000	7	29,635,000	78.81%
52	2,526,000	0	5	0	11,960,000	7	29,642,000	78.82%
53	2,527,000	0	5	0	11,960,000	7	29,649,000	78.84%
54	2,528,000	0	5	0	11,960,000	7	29,656,000	78.86%
55	2,529,000	0	5	0	11,960,000	7	29,663,000	78.88%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,530,000	0	5	0	11,980,000	7	29,870,000	78.90%
2	2,531,000	0	5	0	11,980,000	7	29,877,000	78.82%
3	2,532,000	0	5	0	11,980,000	7	29,884,000	78.94%
4	2,533,000	0	5	0	11,980,000	7	29,891,000	78.95%
5	2,534,000	0	5	0	11,980,000	7	29,898,000	78.97%
6	2,535,000	0	5	0	11,980,000	7	29,905,000	78.99%
7	2,536,000	0	5	0	11,980,000	7	29,912,000	79.01%
8	2,537,000	0	5	0	11,980,000	7	29,919,000	79.03%
9	2,538,000	0	5	0	11,980,000	7	29,926,000	79.05%
10	2,539,000	0	5	0	11,980,000	7	29,933,000	79.07%
11	2,540,000	0	5	0	11,980,000	7	29,940,000	79.09%
12	2,541,000	0	5	0	11,980,000	7	29,947,000	79.10%
13	2,542,000	0	5	0	11,980,000	7	29,954,000	79.12%
14	2,543,000	0	5	0	11,980,000	7	29,961,000	79.14%
15	2,544,000	0	5	0	11,980,000	7	29,968,000	79.16%
16	2,545,000	0	5	0	11,980,000	7	29,975,000	79.18%
17	2,546,000	0	5	0	11,980,000	7	29,982,000	79.20%
18	2,547,000	0	5	0	11,980,000	7	29,989,000	79.22%
19	2,548,000	0	5	0	11,980,000	7	29,996,000	79.23%
20	2,549,000	0	5	0	11,980,000	7	29,803,000	79.25%
21	2,550,000	0	5	0	11,980,000	7	29,810,000	79.27%
22	2,551,000	0	5	0	11,980,000	7	29,817,000	79.29%
23	2,552,000	0	5	0	11,980,000	7	29,824,000	79.31%
24	2,553,000	0	5	0	11,980,000	7	29,831,000	79.33%
25	2,554,000	0	5	0	11,980,000	7	29,838,000	79.35%
26	2,555,000	0	5	0	11,980,000	7	29,845,000	79.38%
27	2,556,000	0	5	0	11,980,000	7	29,852,000	79.38%
28	2,557,000	0	5	0	11,980,000	7	29,859,000	79.40%
29	2,558,000	0	5	0	11,980,000	7	29,866,000	79.42%
30	2,559,000	0	5	0	11,980,000	7	29,873,000	79.44%
31	2,560,000	0	5	0	11,980,000	7	29,880,000	79.46%
32	2,561,000	0	5	0	11,980,000	7	29,887,000	79.48%
33	2,562,000	0	5	0	11,980,000	7	29,894,000	79.49%
34	2,563,000	0	5	0	11,980,000	7	29,901,000	79.51%
35	2,564,000	0	5	0	11,980,000	7	29,908,000	79.53%
36	2,565,000	0	5	0	11,980,000	7	29,915,000	79.55%
37	2,566,000	0	5	0	11,980,000	7	29,922,000	79.57%
38	2,567,000	0	5	0	11,980,000	7	29,929,000	79.59%
39	2,568,000	0	5	0	11,980,000	7	29,936,000	79.61%
40	2,569,000	0	5	0	11,980,000	7	29,943,000	79.63%
41	2,570,000	0	5	0	11,980,000	7	29,950,000	79.64%
42	2,571,000	0	5	0	11,980,000	7	29,957,000	79.66%
43	2,572,000	0	5	0	11,980,000	7	29,964,000	79.68%
44	2,573,000	0	5	0	11,980,000	7	29,971,000	79.70%
45	2,574,000	0	5	0	11,980,000	7	29,978,000	79.72%
46	2,575,000	0	5	0	11,980,000	7	29,985,000	79.74%
47	2,576,000	0	5	0	11,980,000	7	29,992,000	79.76%
48	2,577,000	0	5	0	11,980,000	7	29,999,000	79.77%
49	2,578,000	0	5	0	11,980,000	7	30,006,000	79.79%
50	2,579,000	0	5	0	11,980,000	7	30,013,000	79.81%
51	2,580,000	0	5	0	11,980,000	7	30,020,000	79.83%
52	2,581,000	0	5	0	11,980,000	7	30,027,000	79.85%
53	2,582,000	0	5	0	11,980,000	7	30,034,000	79.87%
54	2,583,000	0	5	0	11,980,000	7	30,041,000	79.89%
55	2,584,000	0	5	0	11,980,000	7	30,048,000	79.90%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	2,585,000	0	5	0	11,980,000	7	30,055,000	79.92%
2	2,586,000	0	5	0	11,980,000	7	30,062,000	79.94%
3	2,587,000	0	5	0	11,980,000	7	30,069,000	79.96%
4	2,588,000	0	5	0	11,980,000	7	30,076,000	79.98%
5	2,589,000	0	5	0	11,980,000	7	30,083,000	80.00%
6	2,590,000	0	5	0	11,980,000	7	30,090,000	80.02%
7	2,591,000	0	5	0	11,980,000	7	30,097,000	80.03%
8	2,592,000	0	5	0	11,980,000	7	30,104,000	80.05%
9	2,593,000	0	5	0	11,980,000	7	30,111,000	80.07%
10	2,594,000	0	5	0	11,980,000	7	30,118,000	80.08%
11	2,595,000	0	5	0	11,980,000	7	30,125,000	80.11%
12	2,596,000	0	5	0	11,980,000	7	30,132,000	80.13%
13	2,597,000	0	5	0	11,980,000	7	30,139,000	80.15%
14	2,598,000	0	5	0	11,980,000	7	30,146,000	80.16%
15	2,599,000	0	5	0	11,980,000	7	30,153,000	80.18%
16	2,600,000	0	5	0	11,980,000	7	30,160,000	80.20%
17	2,601,000	0	5	0	11,980,000	7	30,167,000	80.22%
18	2,602,000	0	5	0	11,980,000	7	30,174,000	80.24%
19	2,603,000	0	5	0	11,980,000	7	30,181,000	80.26%
20	2,604,000	0	5	0	11,980,000	7	30,188,000	80.28%
21	2,605,000	0	5	0	11,980,000	7	30,195,000	80.30%
22	2,606,000	0	5	0	11,980,000	7	30,202,000	80.31%
23	2,607,000	0	5	0	11,980,000	7	30,209,000	80.33%
24	2,608,000	0	5	0	11,980,000	7	30,216,000	80.35%
25	2,609,000	0	5	0	11,980,000	7	30,223,000	80.37%
26	2,610,000	0	5	0	11,980,000	7	30,230,000	80.39%
27	2,611,000	0	5	0	11,980,000	7	30,237,000	80.41%
28	2,612,000	0	5	0	11,980,000	7	30,244,000	80.43%
29	2,613,000	0	5	0	11,980,000	7	30,251,000	80.44%
30	2,614,000	0	5	0	11,980,000	7	30,258,000	80.46%
31	2,615,000	0	5	0	11,980,000	7	30,265,000	80.48%
32	2,616,000	0	5	0	11,980,000	7	30,272,000	80.50%
33	2,617,000	0	5	0	11,980,000	7	30,279,000	80.52%
34	2,618,000	0	5	0	11,980,000	7	30,286,000	80.54%
35	2,619,000	0	5	0	11,980,000	7	30,293,000	80.56%
36	2,620,000	0	5	0	11,980,000	7	30,300,000	80.57%
37	2,621,000	0	5	0	11,980,000	7	30,307,000	80.59%
38	2,622,000	0	5	0	11,980,000	7	30,314,000	80.61%
39	2,623,000	0	5	0	11,980,000	7	30,321,000	80.63%
40	2,624,000	0	5	0	11,980,000	7	30,328,000	80.65%
41	2,625,000	0	5	0	11,980,000	7	30,335,000	80.67%
42	2,626,000	0	5	0	11,980,000	7	30,342,000	80.69%
43	2,627,000	0	5	0	11,980,000	7	30,349,000	80.70%
44	2,628,000	0	5	0	11,980,000	7	30,356,000	80.72%
45	2,629,000	0	5	0	11,980,000	7	30,363,000	80.74%
46	2,630,000	0	5	0	11,980,000	7	30,370,000	80.76%
47	2,631,000	0	5	0	11,980,000	7	30,377,000	80.78%
48	2,632,000	0	5	0	11,980,000	7	30,384,000	80.80%
49	2,633,000	0	5	0	11,980,000	7	30,391,000	80.82%
50	2,634,000	0	5	0	11,980,000	7	30,398,000	80.83%
51	2,635,000	0	5	0	11,980,000	7	30,405,000	80.85%
52	2,636,000	0	5	0	11,980,000	7	30,412,000	80.87%
53	2,637,000	0	5	0	11,980,000	7	30,419,000	80.89%
54	2,638,000	0	5	0	11,980,000	7	30,426,000	80.91%
55	2,639,000	0	5	0	11,980,000	7	30,433,000	80.93%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	2,840,000	0	5	0	11,960,000	7	30,440,000	80.95%
2	2,841,000	0	5	0	11,960,000	7	30,447,000	80.97%
3	2,842,000	0	5	0	11,960,000	7	30,454,000	80.98%
4	2,843,000	0	5	0	11,960,000	7	30,461,000	81.00%
5	2,844,000	0	5	0	11,960,000	7	30,468,000	81.02%
6	2,845,000	0	5	0	11,960,000	7	30,475,000	81.04%
7	2,846,000	0	5	0	11,960,000	7	30,482,000	81.06%
8	2,847,000	0	5	0	11,960,000	7	30,489,000	81.08%
9	2,848,000	0	5	0	11,960,000	7	30,496,000	81.10%
10	2,849,000	0	5	0	11,960,000	7	30,503,000	81.11%
11	2,850,000	0	5	0	11,960,000	7	30,510,000	81.13%
12	2,851,000	0	5	0	11,960,000	7	30,517,000	81.15%
13	2,852,000	0	5	0	11,960,000	7	30,524,000	81.17%
14	2,853,000	0	5	0	11,960,000	7	30,531,000	81.19%
15	2,854,000	0	5	0	11,960,000	7	30,538,000	81.21%
16	2,855,000	0	5	0	11,960,000	7	30,545,000	81.23%
17	2,856,000	0	5	0	11,960,000	7	30,552,000	81.24%
18	2,857,000	0	5	0	11,960,000	7	30,559,000	81.26%
19	2,858,000	0	5	0	11,960,000	7	30,566,000	81.28%
20	2,859,000	0	5	0	11,960,000	7	30,573,000	81.30%
21	2,860,000	0	5	0	11,960,000	7	30,580,000	81.32%
22	2,861,000	0	5	0	11,960,000	7	30,587,000	81.34%
23	2,862,000	0	5	0	11,960,000	7	30,594,000	81.36%
24	2,863,000	0	5	0	11,960,000	7	30,601,000	81.37%
25	2,864,000	0	5	0	11,960,000	7	30,608,000	81.39%
26	2,865,000	0	5	0	11,960,000	7	30,615,000	81.41%
27	2,866,000	0	5	0	11,960,000	7	30,622,000	81.43%
28	2,867,000	0	5	0	11,960,000	7	30,629,000	81.45%
29	2,868,000	0	5	0	11,960,000	7	30,636,000	81.47%
30	2,869,000	0	5	0	11,960,000	7	30,643,000	81.49%
31	2,870,000	0	5	0	11,960,000	7	30,650,000	81.51%
32	2,871,000	0	5	0	11,960,000	7	30,657,000	81.52%
33	2,872,000	0	5	0	11,960,000	7	30,664,000	81.54%
34	2,873,000	0	5	0	11,960,000	7	30,671,000	81.56%
35	2,874,000	0	5	0	11,960,000	7	30,678,000	81.58%
36	2,875,000	0	5	0	11,960,000	7	30,685,000	81.60%
37	2,876,000	0	5	0	11,960,000	7	30,692,000	81.62%
38	2,877,000	0	5	0	11,960,000	7	30,699,000	81.64%
39	2,878,000	0	5	0	11,960,000	7	30,706,000	81.66%
40	2,879,000	0	5	0	11,960,000	7	30,713,000	81.67%
41	2,880,000	0	5	0	11,960,000	7	30,720,000	81.69%
42	2,881,000	0	5	0	11,960,000	7	30,727,000	81.71%
43	2,882,000	0	5	0	11,960,000	7	30,734,000	81.73%
44	2,883,000	0	5	0	11,960,000	7	30,741,000	81.75%
45	2,884,000	0	5	0	11,960,000	7	30,748,000	81.77%
46	2,885,000	0	5	0	11,960,000	7	30,755,000	81.79%
47	2,886,000	0	5	0	11,960,000	7	30,762,000	81.80%
48	2,887,000	0	5	0	11,960,000	7	30,769,000	81.82%
49	2,888,000	0	5	0	11,960,000	7	30,776,000	81.84%
50	2,889,000	0	5	0	11,960,000	7	30,783,000	81.86%
51	2,890,000	0	5	0	11,960,000	7	30,790,000	81.88%
52	2,891,000	0	5	0	11,960,000	7	30,797,000	81.90%
53	2,892,000	0	5	0	11,960,000	7	30,804,000	81.91%
54	2,893,000	0	5	0	11,960,000	7	30,811,000	81.93%
55	2,894,000	0	5	0	11,960,000	7	30,818,000	81.95%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (8)] ÷ (5)	Percentage of Total
1	2,695,000	0	6	0	11,960,000	7	30,825,000	81.97%
2	2,696,000	1	6	2,696,000	14,656,000	6	30,832,000	81.99%
3	2,697,000	0	6	0	14,656,000	6	30,838,000	82.01%
4	2,698,000	0	6	0	14,656,000	6	30,844,000	82.02%
5	2,699,000	0	6	0	14,656,000	6	30,850,000	82.04%
6	2,700,000	0	6	0	14,656,000	6	30,856,000	82.05%
7	2,701,000	0	6	0	14,656,000	6	30,862,000	82.07%
8	2,702,000	0	6	0	14,656,000	6	30,868,000	82.08%
9	2,703,000	0	6	0	14,656,000	6	30,874,000	82.10%
10	2,704,000	0	6	0	14,656,000	6	30,880,000	82.12%
11	2,705,000	1	7	2,705,000	17,361,000	5	30,886,000	82.13%
12	2,706,000	0	7	0	17,361,000	5	30,891,000	82.15%
13	2,707,000	0	7	0	17,361,000	5	30,896,000	82.16%
14	2,708,000	0	7	0	17,361,000	5	30,901,000	82.17%
15	2,709,000	0	7	0	17,361,000	5	30,906,000	82.19%
16	2,710,000	0	7	0	17,361,000	5	30,911,000	82.20%
17	2,711,000	0	7	0	17,361,000	5	30,916,000	82.21%
18	2,712,000	0	7	0	17,361,000	5	30,921,000	82.23%
19	2,713,000	0	7	0	17,361,000	5	30,926,000	82.24%
20	2,714,000	0	7	0	17,361,000	5	30,931,000	82.25%
21	2,715,000	0	7	0	17,361,000	5	30,936,000	82.27%
22	2,716,000	0	7	0	17,361,000	5	30,941,000	82.28%
23	2,717,000	0	7	0	17,361,000	5	30,946,000	82.29%
24	2,718,000	0	7	0	17,361,000	5	30,951,000	82.31%
25	2,719,000	0	7	0	17,361,000	5	30,956,000	82.32%
26	2,720,000	0	7	0	17,361,000	5	30,961,000	82.33%
27	2,721,000	0	7	0	17,361,000	5	30,966,000	82.35%
28	2,722,000	0	7	0	17,361,000	5	30,971,000	82.36%
29	2,723,000	0	7	0	17,361,000	5	30,976,000	82.37%
30	2,724,000	0	7	0	17,361,000	5	30,981,000	82.39%
31	2,725,000	0	7	0	17,361,000	5	30,986,000	82.40%
32	2,726,000	0	7	0	17,361,000	5	30,991,000	82.41%
33	2,727,000	0	7	0	17,361,000	5	30,996,000	82.43%
34	2,728,000	0	7	0	17,361,000	5	31,001,000	82.44%
35	2,729,000	0	7	0	17,361,000	5	31,006,000	82.45%
36	2,730,000	0	7	0	17,361,000	5	31,011,000	82.47%
37	2,731,000	0	7	0	17,361,000	5	31,016,000	82.48%
38	2,732,000	0	7	0	17,361,000	5	31,021,000	82.49%
39	2,733,000	0	7	0	17,361,000	5	31,026,000	82.50%
40	2,734,000	0	7	0	17,361,000	5	31,031,000	82.52%
41	2,735,000	0	7	0	17,361,000	5	31,036,000	82.53%
42	2,736,000	0	7	0	17,361,000	5	31,041,000	82.54%
43	2,737,000	0	7	0	17,361,000	5	31,046,000	82.56%
44	2,738,000	0	7	0	17,361,000	5	31,051,000	82.57%
45	2,739,000	0	7	0	17,361,000	5	31,056,000	82.58%
46	2,740,000	0	7	0	17,361,000	5	31,061,000	82.60%
47	2,741,000	0	7	0	17,361,000	5	31,066,000	82.61%
48	2,742,000	0	7	0	17,361,000	5	31,071,000	82.62%
49	2,743,000	0	7	0	17,361,000	5	31,076,000	82.64%
50	2,744,000	0	7	0	17,361,000	5	31,081,000	82.65%
51	2,745,000	0	7	0	17,361,000	5	31,086,000	82.66%
52	2,746,000	0	7	0	17,361,000	5	31,091,000	82.68%
53	2,747,000	0	7	0	17,361,000	5	31,096,000	82.69%
54	2,748,000	0	7	0	17,361,000	5	31,101,000	82.70%
55	2,749,000	0	7	0	17,361,000	5	31,106,000	82.72%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 DocId: No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	2,760,000	0	7	0	17,361,000	5	31,111,000	82.73%
2	2,751,000	0	7	0	17,361,000	5	31,116,000	82.74%
3	2,752,000	0	7	0	17,361,000	5	31,121,000	82.76%
4	2,753,000	0	7	0	17,361,000	5	31,126,000	82.77%
5	2,764,000	0	7	0	17,361,000	5	31,131,000	82.78%
6	2,755,000	0	7	0	17,361,000	5	31,136,000	82.80%
7	2,766,000	0	7	0	17,361,000	5	31,141,000	82.81%
8	2,757,000	0	7	0	17,361,000	5	31,146,000	82.82%
9	2,758,000	0	7	0	17,361,000	5	31,151,000	82.84%
10	2,760,000	0	7	0	17,361,000	5	31,156,000	82.85%
11	2,761,000	0	7	0	17,361,000	5	31,161,000	82.86%
12	2,762,000	0	7	0	17,361,000	5	31,166,000	82.88%
13	2,762,000	0	7	0	17,361,000	5	31,171,000	82.89%
14	2,763,000	0	7	0	17,361,000	5	31,176,000	82.90%
15	2,764,000	0	7	0	17,361,000	5	31,181,000	82.92%
16	2,765,000	0	7	0	17,361,000	5	31,186,000	82.93%
17	2,766,000	0	7	0	17,361,000	5	31,191,000	82.94%
18	2,767,000	0	7	0	17,361,000	5	31,196,000	82.96%
19	2,768,000	0	7	0	17,361,000	5	31,201,000	82.97%
20	2,769,000	0	7	0	17,361,000	5	31,206,000	82.98%
21	2,770,000	0	7	0	17,361,000	5	31,211,000	83.00%
22	2,771,000	0	7	0	17,361,000	5	31,216,000	83.01%
23	2,772,000	0	7	0	17,361,000	5	31,221,000	83.02%
24	2,773,000	0	7	0	17,361,000	5	31,226,000	83.04%
25	2,774,000	0	7	0	17,361,000	5	31,231,000	83.05%
26	2,775,000	0	7	0	17,361,000	5	31,236,000	83.06%
27	2,776,000	0	7	0	17,361,000	5	31,241,000	83.08%
28	2,777,000	0	7	0	17,361,000	5	31,246,000	83.09%
29	2,778,000	0	7	0	17,361,000	5	31,251,000	83.10%
30	2,779,000	0	7	0	17,361,000	5	31,256,000	83.12%
31	2,780,000	0	7	0	17,361,000	5	31,261,000	83.13%
32	2,781,000	0	7	0	17,361,000	5	31,266,000	83.14%
33	2,782,000	0	7	0	17,361,000	5	31,271,000	83.16%
34	2,783,000	0	7	0	17,361,000	5	31,276,000	83.17%
35	2,784,000	0	7	0	17,361,000	5	31,281,000	83.18%
36	2,785,000	0	7	0	17,361,000	5	31,286,000	83.20%
37	2,786,000	0	7	0	17,361,000	5	31,291,000	83.21%
38	2,787,000	0	7	0	17,361,000	5	31,296,000	83.22%
39	2,788,000	0	7	0	17,361,000	5	31,301,000	83.24%
40	2,789,000	0	7	0	17,361,000	5	31,306,000	83.25%
41	2,790,000	0	7	0	17,361,000	5	31,311,000	83.26%
42	2,791,000	0	7	0	17,361,000	5	31,316,000	83.28%
43	2,792,000	0	7	0	17,361,000	5	31,321,000	83.29%
44	2,793,000	0	7	0	17,361,000	5	31,326,000	83.30%
45	2,794,000	0	7	0	17,361,000	5	31,331,000	83.32%
46	2,795,000	0	7	0	17,361,000	5	31,336,000	83.33%
47	2,796,000	0	7	0	17,361,000	5	31,341,000	83.34%
48	2,797,000	0	7	0	17,361,000	5	31,346,000	83.36%
49	2,798,000	0	7	0	17,361,000	5	31,351,000	83.37%
50	2,799,000	0	7	0	17,361,000	5	31,356,000	83.38%
51	2,800,000	0	7	0	17,361,000	5	31,361,000	83.40%
52	2,801,000	0	7	0	17,361,000	5	31,366,000	83.41%
53	2,802,000	0	7	0	17,361,000	5	31,371,000	83.42%
54	2,803,000	0	7	0	17,361,000	5	31,376,000	83.44%
55	2,804,000	0	7	0	17,361,000	5	31,381,000	83.45%

Billing Analysis Schedule

Florida Public Service Commission

Company: MI Florida, LLC

Schedule E-14

Docket No.: 180030-W5

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,805,000	0	7	0	17,361,000	5	31,266,000	83.46%
2	2,806,000	0	7	0	17,361,000	5	31,267,000	83.46%
3	2,807,000	0	7	0	17,361,000	5	31,268,000	83.46%
4	2,808,000	0	7	0	17,361,000	5	31,269,000	83.46%
5	2,809,000	0	7	0	17,361,000	5	31,270,000	83.46%
6	2,810,000	0	7	0	17,361,000	5	31,271,000	83.46%
7	2,811,000	0	7	0	17,361,000	5	31,272,000	83.46%
8	2,812,000	0	7	0	17,361,000	5	31,273,000	83.46%
9	2,813,000	0	7	0	17,361,000	5	31,274,000	83.46%
10	2,814,000	0	7	0	17,361,000	5	31,275,000	83.46%
11	2,815,000	0	7	0	17,361,000	5	31,276,000	83.46%
12	2,816,000	0	7	0	17,361,000	5	31,277,000	83.46%
13	2,817,000	0	7	0	17,361,000	5	31,278,000	83.46%
14	2,818,000	0	7	0	17,361,000	5	31,279,000	83.46%
15	2,819,000	0	7	0	17,361,000	5	31,280,000	83.46%
16	2,820,000	0	7	0	17,361,000	5	31,281,000	83.46%
17	2,821,000	0	7	0	17,361,000	5	31,282,000	83.46%
18	2,822,000	0	7	0	17,361,000	5	31,283,000	83.46%
19	2,823,000	0	7	0	17,361,000	5	31,284,000	83.46%
20	2,824,000	0	7	0	17,361,000	5	31,285,000	83.46%
21	2,825,000	0	7	0	17,361,000	5	31,286,000	83.46%
22	2,826,000	0	7	0	17,361,000	5	31,287,000	83.46%
23	2,827,000	0	7	0	17,361,000	5	31,288,000	83.46%
24	2,828,000	0	7	0	17,361,000	5	31,289,000	83.46%
25	2,829,000	0	7	0	17,361,000	5	31,290,000	83.46%
26	2,830,000	0	7	0	17,361,000	5	31,291,000	83.46%
27	2,831,000	0	7	0	17,361,000	5	31,292,000	83.46%
28	2,832,000	0	7	0	17,361,000	5	31,293,000	83.46%
29	2,833,000	0	7	0	17,361,000	5	31,294,000	83.46%
30	2,834,000	0	7	0	17,361,000	5	31,295,000	83.46%
31	2,835,000	0	7	0	17,361,000	5	31,296,000	83.46%
32	2,836,000	0	7	0	17,361,000	5	31,297,000	83.46%
33	2,837,000	0	7	0	17,361,000	5	31,298,000	83.46%
34	2,838,000	0	7	0	17,361,000	5	31,299,000	83.46%
35	2,839,000	0	7	0	17,361,000	5	31,300,000	83.46%
36	2,840,000	0	7	0	17,361,000	5	31,301,000	83.46%
37	2,841,000	0	7	0	17,361,000	5	31,302,000	83.46%
38	2,842,000	0	7	0	17,361,000	5	31,303,000	83.46%
39	2,843,000	0	7	0	17,361,000	5	31,304,000	83.46%
40	2,844,000	0	7	0	17,361,000	5	31,305,000	83.46%
41	2,845,000	0	7	0	17,361,000	5	31,306,000	83.46%
42	2,846,000	0	7	0	17,361,000	5	31,307,000	83.46%
43	2,847,000	0	7	0	17,361,000	5	31,308,000	84.01%
44	2,848,000	0	7	0	17,361,000	5	31,309,000	84.02%
45	2,849,000	0	7	0	17,361,000	5	31,310,000	84.03%
46	2,850,000	0	7	0	17,361,000	5	31,311,000	84.05%
47	2,851,000	0	7	0	17,361,000	5	31,312,000	84.06%
48	2,852,000	0	7	0	17,361,000	5	31,313,000	84.07%
49	2,853,000	0	7	0	17,361,000	5	31,314,000	84.09%
50	2,854,000	0	7	0	17,361,000	5	31,315,000	84.10%
51	2,855,000	0	7	0	17,361,000	5	31,316,000	84.11%
52	2,856,000	0	7	0	17,361,000	5	31,317,000	84.13%
53	2,857,000	0	7	0	17,361,000	5	31,318,000	84.14%
54	2,858,000	0	7	0	17,361,000	5	31,319,000	84.15%
55	2,859,000	0	7	0	17,361,000	5	31,320,000	84.17%
					17,361,000	5	31,656,000	84.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	2,880,000	0	7	0	17,361,000	5	31,661,000	84.19%
2	2,881,000	0	7	0	17,361,000	5	31,666,000	84.21%
3	2,882,000	0	7	0	17,361,000	5	31,671,000	84.22%
4	2,883,000	0	7	0	17,361,000	5	31,676,000	84.23%
5	2,884,000	0	7	0	17,361,000	5	31,681,000	84.26%
6	2,885,000	0	7	0	17,361,000	5	31,686,000	84.27%
7	2,886,000	0	7	0	17,361,000	5	31,691,000	84.27%
8	2,887,000	0	7	0	17,361,000	5	31,696,000	84.29%
9	2,888,000	0	7	0	17,361,000	5	31,701,000	84.30%
10	2,889,000	0	7	0	17,361,000	5	31,706,000	84.31%
11	2,890,000	0	7	0	17,361,000	5	31,711,000	84.33%
12	2,891,000	0	7	0	17,361,000	5	31,716,000	84.34%
13	2,892,000	0	7	0	17,361,000	5	31,721,000	84.35%
14	2,893,000	0	7	0	17,361,000	5	31,726,000	84.37%
15	2,894,000	0	7	0	17,361,000	5	31,731,000	84.38%
16	2,895,000	0	7	0	17,361,000	5	31,736,000	84.39%
17	2,896,000	0	7	0	17,361,000	5	31,741,000	84.41%
18	2,897,000	0	7	0	17,361,000	5	31,746,000	84.42%
19	2,898,000	0	7	0	17,361,000	5	31,751,000	84.43%
20	2,899,000	0	7	0	17,361,000	5	31,756,000	84.45%
21	2,900,000	0	7	0	17,361,000	5	31,761,000	84.46%
22	2,901,000	0	7	0	17,361,000	5	31,766,000	84.47%
23	2,902,000	0	7	0	17,361,000	5	31,771,000	84.49%
24	2,903,000	0	7	0	17,361,000	5	31,776,000	84.50%
25	2,904,000	0	7	0	17,361,000	5	31,781,000	84.51%
26	2,905,000	0	7	0	17,361,000	5	31,786,000	84.53%
27	2,906,000	0	7	0	17,361,000	5	31,791,000	84.54%
28	2,907,000	0	7	0	17,361,000	5	31,796,000	84.55%
29	2,908,000	0	7	0	17,361,000	5	31,801,000	84.57%
30	2,909,000	0	7	0	17,361,000	5	31,806,000	84.58%
31	2,910,000	0	7	0	17,361,000	5	31,811,000	84.59%
32	2,911,000	0	7	0	17,361,000	5	31,816,000	84.61%
33	2,912,000	0	7	0	17,361,000	5	31,821,000	84.62%
34	2,913,000	0	7	0	17,361,000	5	31,826,000	84.63%
35	2,914,000	0	7	0	17,361,000	5	31,831,000	84.65%
36	2,915,000	0	7	0	17,361,000	5	31,836,000	84.66%
37	2,916,000	0	7	0	17,361,000	5	31,841,000	84.67%
38	2,917,000	0	7	0	17,361,000	5	31,846,000	84.69%
39	2,918,000	0	7	0	17,361,000	5	31,851,000	84.70%
40	2,919,000	0	7	0	17,361,000	5	31,856,000	84.71%
41	2,920,000	0	7	0	17,361,000	5	31,861,000	84.73%
42	2,921,000	0	7	0	17,361,000	5	31,866,000	84.74%
43	2,922,000	0	7	0	17,361,000	5	31,871,000	84.76%
44	2,923,000	0	7	0	17,361,000	5	31,876,000	84.77%
45	2,924,000	0	7	0	17,361,000	5	31,881,000	84.78%
46	2,925,000	0	7	0	17,361,000	5	31,886,000	84.79%
47	2,926,000	0	7	0	17,361,000	5	31,891,000	84.81%
48	2,927,000	0	7	0	17,361,000	5	31,896,000	84.82%
49	2,928,000	0	7	0	17,361,000	5	31,901,000	84.83%
50	2,929,000	0	7	0	17,361,000	5	31,906,000	84.85%
51	2,930,000	0	7	0	17,361,000	5	31,911,000	84.86%
52	2,931,000	0	7	0	17,361,000	5	31,916,000	84.87%
53	2,932,000	0	7	0	17,361,000	5	31,921,000	84.88%
54	2,933,000	0	7	0	17,361,000	5	31,926,000	84.90%
55	2,934,000	0	7	0	17,361,000	5	31,931,000	84.91%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 Docket No.: 160030-W6
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	2,815,000	0	7	0	17,361,000	5	31,636,000	84.92%
2	2,818,000	0	7	0	17,361,000	5	31,941,000	84.94%
3	2,817,000	0	7	0	17,361,000	5	31,648,000	84.95%
4	2,818,000	0	7	0	17,361,000	5	31,951,000	84.96%
5	2,819,000	0	7	0	17,361,000	5	31,959,000	84.96%
6	2,820,000	0	7	0	17,361,000	5	31,961,000	84.96%
7	2,821,000	0	7	0	17,361,000	5	31,966,000	85.00%
8	2,822,000	0	7	0	17,361,000	5	31,871,000	85.02%
9	2,823,000	0	7	0	17,361,000	5	31,876,000	85.03%
10	2,824,000	0	7	0	17,361,000	5	31,881,000	85.04%
11	2,825,000	0	7	0	17,361,000	5	31,886,000	85.06%
12	2,826,000	0	7	0	17,361,000	5	31,891,000	85.07%
13	2,827,000	0	7	0	17,361,000	5	31,896,000	85.08%
14	2,828,000	0	7	0	17,361,000	5	32,001,000	85.10%
15	2,829,000	0	7	0	17,361,000	5	32,006,000	85.11%
16	2,830,000	0	7	0	17,361,000	5	32,011,000	85.12%
17	2,831,000	0	7	0	17,361,000	5	32,016,000	85.14%
18	2,832,000	0	7	0	17,361,000	5	32,021,000	85.15%
19	2,833,000	0	7	0	17,361,000	5	32,026,000	85.16%
20	2,834,000	0	7	0	17,361,000	5	32,031,000	85.18%
21	2,835,000	0	7	0	17,361,000	5	32,036,000	85.19%
22	2,836,000	0	7	0	17,361,000	5	32,041,000	85.20%
23	2,837,000	0	7	0	17,361,000	5	32,046,000	85.22%
24	2,838,000	0	7	0	17,361,000	5	32,051,000	85.23%
25	2,839,000	0	7	0	17,361,000	5	32,056,000	85.24%
26	2,840,000	0	7	0	17,361,000	5	32,061,000	85.26%
27	2,841,000	0	7	0	17,361,000	5	32,066,000	85.27%
28	2,842,000	0	7	0	17,361,000	5	32,071,000	85.28%
29	2,843,000	0	7	0	17,361,000	5	32,076,000	85.30%
30	2,844,000	0	7	0	17,361,000	5	32,081,000	85.31%
31	2,845,000	0	7	0	17,361,000	5	32,086,000	85.32%
32	2,846,000	0	7	0	17,361,000	5	32,091,000	85.34%
33	2,847,000	0	7	0	17,361,000	5	32,096,000	85.35%
34	2,848,000	0	7	0	17,361,000	5	32,101,000	85.36%
35	2,849,000	0	7	0	17,361,000	5	32,106,000	85.38%
36	2,850,000	0	7	0	17,361,000	5	32,111,000	85.39%
37	2,851,000	0	7	0	17,361,000	5	32,116,000	85.40%
38	2,852,000	0	7	0	17,361,000	5	32,121,000	85.42%
39	2,853,000	0	7	0	17,361,000	5	32,126,000	85.43%
40	2,854,000	0	7	0	17,361,000	5	32,131,000	85.44%
41	2,855,000	0	7	0	17,361,000	5	32,136,000	85.46%
42	2,856,000	0	7	0	17,361,000	5	32,141,000	85.47%
43	2,857,000	0	7	0	17,361,000	5	32,146,000	85.48%
44	2,858,000	0	7	0	17,361,000	5	32,151,000	85.50%
45	2,859,000	0	7	0	17,361,000	5	32,156,000	85.51%
46	2,860,000	0	7	0	17,361,000	5	32,161,000	85.52%
47	2,861,000	0	7	0	17,361,000	5	32,166,000	85.54%
48	2,862,000	0	7	0	17,361,000	5	32,171,000	85.55%
49	2,863,000	0	7	0	17,361,000	5	32,176,000	85.56%
50	2,864,000	0	7	0	17,361,000	5	32,181,000	85.58%
51	2,865,000	0	7	0	17,361,000	5	32,186,000	85.59%
52	2,866,000	0	7	0	17,361,000	5	32,191,000	85.60%
53	2,867,000	0	7	0	17,361,000	5	32,196,000	85.62%
54	2,868,000	0	7	0	17,361,000	5	32,201,000	85.63%
55	2,869,000	0	7	0	17,361,000	5	32,206,000	85.64%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	2,870,000	0	7	0	17,361,000	5	32,211,000	85.66%
2	2,871,000	0	7	0	17,361,000	5	32,216,000	85.67%
3	2,872,000	0	7	0	17,361,000	5	32,221,000	85.68%
4	2,873,000	0	7	0	17,361,000	5	32,226,000	85.70%
5	2,874,000	0	7	0	17,361,000	5	32,231,000	85.71%
6	2,875,000	0	7	0	17,361,000	5	32,236,000	85.72%
7	2,876,000	0	7	0	17,361,000	5	32,241,000	85.74%
8	2,877,000	0	7	0	17,361,000	5	32,246,000	85.75%
9	2,878,000	0	7	0	17,361,000	5	32,251,000	85.76%
10	2,879,000	0	7	0	17,361,000	5	32,256,000	85.78%
11	2,880,000	0	7	0	17,361,000	5	32,261,000	85.79%
12	2,881,000	0	7	0	17,361,000	5	32,266,000	85.80%
13	2,882,000	0	7	0	17,361,000	5	32,271,000	85.82%
14	2,883,000	0	7	0	17,361,000	5	32,276,000	85.83%
15	2,884,000	0	7	0	17,361,000	5	32,281,000	85.84%
16	2,885,000	0	7	0	17,361,000	5	32,286,000	85.86%
17	2,886,000	0	7	0	17,361,000	5	32,291,000	85.87%
18	2,887,000	0	7	0	17,361,000	5	32,296,000	85.88%
19	2,888,000	0	7	0	17,361,000	5	32,301,000	85.90%
20	2,889,000	0	7	0	17,361,000	5	32,306,000	85.91%
21	2,890,000	0	7	0	17,361,000	5	32,311,000	85.92%
22	2,891,000	0	7	0	17,361,000	5	32,316,000	85.94%
23	2,892,000	0	7	0	17,361,000	5	32,321,000	85.95%
24	2,893,000	0	7	0	17,361,000	5	32,326,000	85.96%
25	2,894,000	0	7	0	17,361,000	5	32,331,000	85.98%
26	2,895,000	0	7	0	17,361,000	5	32,336,000	85.99%
27	2,896,000	0	7	0	17,361,000	5	32,341,000	86.00%
28	2,897,000	0	7	0	17,361,000	5	32,346,000	86.02%
29	2,898,000	1	8	2,898,000	20,359,000	4	32,351,000	86.03%
30	2,899,000	0	8	0	20,359,000	4	32,356,000	86.04%
31	3,000,000	0	8	0	20,359,000	4	32,361,000	86.06%
32	3,001,000	0	8	0	20,359,000	4	32,363,000	86.06%
33	3,002,000	0	8	0	20,359,000	4	32,367,000	86.07%
34	3,003,000	0	8	0	20,359,000	4	32,371,000	86.08%
35	3,004,000	0	8	0	20,359,000	4	32,375,000	86.09%
36	3,005,000	0	8	0	20,359,000	4	32,379,000	86.10%
37	3,006,000	0	8	0	20,359,000	4	32,383,000	86.11%
38	3,007,000	0	8	0	20,359,000	4	32,387,000	86.12%
39	3,008,000	0	8	0	20,359,000	4	32,391,000	86.13%
40	3,009,000	0	8	0	20,359,000	4	32,395,000	86.15%
41	3,010,000	0	8	0	20,359,000	4	32,399,000	86.16%
42	3,011,000	0	8	0	20,359,000	4	32,403,000	86.17%
43	3,012,000	0	8	0	20,359,000	4	32,407,000	86.18%
44	3,013,000	0	8	0	20,359,000	4	32,411,000	86.19%
45	3,014,000	0	8	0	20,359,000	4	32,415,000	86.20%
46	3,015,000	0	8	0	20,359,000	4	32,419,000	86.21%
47	3,016,000	0	8	0	20,359,000	4	32,423,000	86.22%
48	3,017,000	0	8	0	20,359,000	4	32,427,000	86.23%
49	3,018,000	0	8	0	20,359,000	4	32,431,000	86.24%
50	3,019,000	0	8	0	20,359,000	4	32,435,000	86.25%
51	3,020,000	0	8	0	20,359,000	4	32,439,000	86.26%
52	3,021,000	0	8	0	20,359,000	4	32,443,000	86.27%
53	3,022,000	0	8	0	20,359,000	4	32,447,000	86.28%
54	3,023,000	0	8	0	20,359,000	4	32,451,000	86.29%
55	3,024,000	0	8	0	20,359,000	4	32,455,000	86.31%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
 Page 116 of 170

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	3,025,000	0	8	0	20,350,000	4	32,460,000	86.32%
2	3,026,000	0	8	0	20,350,000	4	32,463,000	86.33%
3	3,027,000	0	8	0	20,350,000	4	32,467,000	86.34%
4	3,028,000	0	8	0	20,350,000	4	32,471,000	86.35%
5	3,029,000	0	8	0	20,350,000	4	32,475,000	86.36%
6	3,030,000	0	8	0	20,350,000	4	32,479,000	86.37%
7	3,031,000	0	8	0	20,350,000	4	32,483,000	86.38%
8	3,032,000	0	8	0	20,350,000	4	32,487,000	86.39%
9	3,033,000	0	8	0	20,350,000	4	32,491,000	86.40%
10	3,034,000	0	8	0	20,350,000	4	32,495,000	86.41%
11	3,035,000	0	8	0	20,350,000	4	32,499,000	86.42%
12	3,036,000	0	8	0	20,350,000	4	32,503,000	86.43%
13	3,037,000	0	8	0	20,350,000	4	32,507,000	86.44%
14	3,038,000	0	8	0	20,350,000	4	32,511,000	86.45%
15	3,039,000	0	8	0	20,350,000	4	32,515,000	86.46%
16	3,040,000	0	8	0	20,350,000	4	32,519,000	86.48%
17	3,041,000	0	8	0	20,350,000	4	32,523,000	86.49%
18	3,042,000	0	8	0	20,350,000	4	32,527,000	86.50%
19	3,043,000	0	8	0	20,350,000	4	32,531,000	86.51%
20	3,044,000	0	8	0	20,350,000	4	32,535,000	86.52%
21	3,045,000	0	8	0	20,350,000	4	32,539,000	86.53%
22	3,046,000	0	8	0	20,350,000	4	32,543,000	86.54%
23	3,047,000	0	8	0	20,350,000	4	32,547,000	86.55%
24	3,048,000	0	8	0	20,350,000	4	32,551,000	86.56%
25	3,049,000	0	8	0	20,350,000	4	32,555,000	86.57%
26	3,050,000	0	8	0	20,350,000	4	32,559,000	86.58%
27	3,051,000	0	8	0	20,350,000	4	32,563,000	86.59%
28	3,052,000	0	8	0	20,350,000	4	32,567,000	86.60%
29	3,053,000	0	8	0	20,350,000	4	32,571,000	86.61%
30	3,054,000	0	8	0	20,350,000	4	32,575,000	86.62%
31	3,055,000	0	8	0	20,350,000	4	32,579,000	86.63%
32	3,056,000	0	8	0	20,350,000	4	32,583,000	86.65%
33	3,057,000	0	8	0	20,350,000	4	32,587,000	86.66%
34	3,058,000	0	8	0	20,350,000	4	32,591,000	86.67%
35	3,059,000	0	8	0	20,350,000	4	32,595,000	86.68%
36	3,060,000	0	8	0	20,350,000	4	32,599,000	86.69%
37	3,061,000	0	8	0	20,350,000	4	32,603,000	86.70%
38	3,062,000	0	8	0	20,350,000	4	32,607,000	86.71%
39	3,063,000	0	8	0	20,350,000	4	32,611,000	86.72%
40	3,064,000	0	8	0	20,350,000	4	32,615,000	86.73%
41	3,065,000	0	8	0	20,350,000	4	32,619,000	86.74%
42	3,066,000	0	8	0	20,350,000	4	32,623,000	86.75%
43	3,067,000	0	8	0	20,350,000	4	32,627,000	86.76%
44	3,068,000	0	8	0	20,350,000	4	32,631,000	86.77%
45	3,069,000	0	8	0	20,350,000	4	32,635,000	86.78%
46	3,070,000	0	8	0	20,350,000	4	32,639,000	86.79%
47	3,071,000	0	8	0	20,350,000	4	32,643,000	86.80%
48	3,072,000	0	8	0	20,350,000	4	32,647,000	86.82%
49	3,073,000	0	8	0	20,350,000	4	32,651,000	86.83%
50	3,074,000	0	8	0	20,350,000	4	32,655,000	86.84%
51	3,075,000	0	8	0	20,350,000	4	32,659,000	86.85%
52	3,076,000	0	8	0	20,350,000	4	32,663,000	86.86%
53	3,077,000	0	8	0	20,350,000	4	32,667,000	86.87%
54	3,078,000	0	8	0	20,350,000	4	32,671,000	86.88%
55	3,079,000	0	8	0	20,350,000	4	32,675,000	86.89%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (4) x (6) ÷ (5)	(8) Percentage of Total
1	3,080,000	0	8	0	20,359,000	4	32,870,000	86.90%
2	3,081,000	0	8	0	20,359,000	4	32,883,000	86.91%
3	3,082,000	0	8	0	20,359,000	4	32,897,000	86.92%
4	3,083,000	0	8	0	20,359,000	4	32,911,000	86.93%
5	3,084,000	0	8	0	20,359,000	4	32,925,000	86.94%
6	3,085,000	0	8	0	20,359,000	4	32,939,000	86.95%
7	3,086,000	0	8	0	20,359,000	4	32,953,000	86.96%
8	3,087,000	0	8	0	20,359,000	4	32,967,000	86.96%
9	3,088,000	0	8	0	20,359,000	4	32,981,000	86.99%
10	3,089,000	0	8	0	20,359,000	4	32,995,000	87.00%
11	3,090,000	0	8	0	20,359,000	4	32,710,000	87.01%
12	3,091,000	0	8	0	20,359,000	4	32,724,000	87.02%
13	3,092,000	0	8	0	20,359,000	4	32,738,000	87.03%
14	3,093,000	0	8	0	20,359,000	4	32,752,000	87.04%
15	3,094,000	0	8	0	20,359,000	4	32,766,000	87.05%
16	3,095,000	0	8	0	20,359,000	4	32,780,000	87.06%
17	3,096,000	0	8	0	20,359,000	4	32,794,000	87.07%
18	3,097,000	0	8	0	20,359,000	4	32,747,000	87.08%
19	3,098,000	0	8	0	20,359,000	4	32,751,000	87.09%
20	3,099,000	0	8	0	20,359,000	4	32,755,000	87.10%
21	3,100,000	0	8	0	20,359,000	4	32,759,000	87.11%
22	3,101,000	0	8	0	20,359,000	4	32,763,000	87.12%
23	3,102,000	0	8	0	20,359,000	4	32,767,000	87.13%
24	3,103,000	0	8	0	20,359,000	4	32,771,000	87.15%
25	3,104,000	0	8	0	20,359,000	4	32,775,000	87.16%
26	3,105,000	0	8	0	20,359,000	4	32,779,000	87.17%
27	3,106,000	0	8	0	20,359,000	4	32,783,000	87.18%
28	3,107,000	0	8	0	20,359,000	4	32,787,000	87.19%
29	3,108,000	0	8	0	20,359,000	4	32,791,000	87.20%
30	3,109,000	0	8	0	20,359,000	4	32,795,000	87.21%
31	3,110,000	0	8	0	20,359,000	4	32,799,000	87.22%
32	3,111,000	0	8	0	20,359,000	4	32,803,000	87.23%
33	3,112,000	0	8	0	20,359,000	4	32,807,000	87.24%
34	3,113,000	0	8	0	20,359,000	4	32,811,000	87.25%
35	3,114,000	0	8	0	20,359,000	4	32,815,000	87.26%
36	3,115,000	0	8	0	20,359,000	4	32,819,000	87.27%
37	3,116,000	0	8	0	20,359,000	4	32,823,000	87.28%
38	3,117,000	0	8	0	20,359,000	4	32,827,000	87.29%
39	3,118,000	0	8	0	20,359,000	4	32,831,000	87.30%
40	3,119,000	0	8	0	20,359,000	4	32,835,000	87.32%
41	3,120,000	0	8	0	20,359,000	4	32,839,000	87.33%
42	3,121,000	0	8	0	20,359,000	4	32,843,000	87.34%
43	3,122,000	0	8	0	20,359,000	4	32,847,000	87.35%
44	3,123,000	0	8	0	20,359,000	4	32,851,000	87.36%
45	3,124,000	0	8	0	20,359,000	4	32,855,000	87.37%
46	3,125,000	0	8	0	20,359,000	4	32,859,000	87.38%
47	3,126,000	0	8	0	20,359,000	4	32,863,000	87.39%
48	3,127,000	0	8	0	20,359,000	4	32,867,000	87.40%
49	3,128,000	0	8	0	20,359,000	4	32,871,000	87.41%
50	3,129,000	0	8	0	20,359,000	4	32,875,000	87.42%
51	3,130,000	0	8	0	20,359,000	4	32,879,000	87.43%
52	3,131,000	0	8	0	20,359,000	4	32,883,000	87.44%
53	3,132,000	0	8	0	20,359,000	4	32,887,000	87.45%
54	3,133,000	0	8	0	20,359,000	4	32,891,000	87.46%
55	3,134,000	0	8	0	20,359,000	4	32,895,000	87.46%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2016

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	3,135,000	0	8	0	20,350,000	4	32,889,000	87.49%
2	3,136,000	0	8	0	20,350,000	4	32,903,000	87.50%
3	3,137,000	0	8	0	20,350,000	4	32,907,000	87.51%
4	3,138,000	0	8	0	20,350,000	4	32,911,000	87.52%
5	3,139,000	0	8	0	20,350,000	4	32,915,000	87.53%
6	3,140,000	0	8	0	20,350,000	4	32,919,000	87.54%
7	3,141,000	0	8	0	20,350,000	4	32,923,000	87.55%
8	3,142,000	0	8	0	20,350,000	4	32,927,000	87.56%
9	3,143,000	0	8	0	20,350,000	4	32,931,000	87.57%
10	3,144,000	0	8	0	20,350,000	4	32,935,000	87.58%
11	3,145,000	0	8	0	20,350,000	4	32,939,000	87.59%
12	3,146,000	0	8	0	20,350,000	4	32,943,000	87.60%
13	3,147,000	0	8	0	20,350,000	4	32,947,000	87.61%
14	3,148,000	0	8	0	20,350,000	4	32,951,000	87.62%
15	3,149,000	0	8	0	20,350,000	4	32,955,000	87.63%
16	3,150,000	0	8	0	20,350,000	4	32,959,000	87.65%
17	3,151,000	0	8	0	20,350,000	4	32,963,000	87.66%
18	3,152,000	0	8	0	20,350,000	4	32,967,000	87.67%
19	3,153,000	0	8	0	20,350,000	4	32,971,000	87.68%
20	3,154,000	0	8	0	20,350,000	4	32,975,000	87.69%
21	3,155,000	0	8	0	20,350,000	4	32,979,000	87.70%
22	3,156,000	0	8	0	20,350,000	4	32,983,000	87.71%
23	3,157,000	0	8	0	20,350,000	4	32,987,000	87.72%
24	3,158,000	0	8	0	20,350,000	4	32,991,000	87.73%
25	3,159,000	0	8	0	20,350,000	4	32,995,000	87.74%
26	3,160,000	0	8	0	20,350,000	4	32,999,000	87.75%
27	3,161,000	0	8	0	20,350,000	4	33,003,000	87.76%
28	3,162,000	0	8	0	20,350,000	4	33,007,000	87.77%
29	3,163,000	0	8	0	20,350,000	4	33,011,000	87.78%
30	3,164,000	0	8	0	20,350,000	4	33,015,000	87.79%
31	3,165,000	0	8	0	20,350,000	4	33,019,000	87.80%
32	3,166,000	0	8	0	20,350,000	4	33,023,000	87.82%
33	3,167,000	0	8	0	20,350,000	4	33,027,000	87.83%
34	3,168,000	0	8	0	20,350,000	4	33,031,000	87.84%
35	3,169,000	0	8	0	20,350,000	4	33,035,000	87.85%
36	3,170,000	0	8	0	20,350,000	4	33,039,000	87.86%
37	3,171,000	0	8	0	20,350,000	4	33,043,000	87.87%
38	3,172,000	0	8	0	20,350,000	4	33,047,000	87.88%
39	3,173,000	0	8	0	20,350,000	4	33,051,000	87.89%
40	3,174,000	0	8	0	20,350,000	4	33,055,000	87.90%
41	3,175,000	0	8	0	20,350,000	4	33,059,000	87.91%
42	3,176,000	0	8	0	20,350,000	4	33,063,000	87.92%
43	3,177,000	0	8	0	20,350,000	4	33,067,000	87.93%
44	3,178,000	0	8	0	20,350,000	4	33,071,000	87.94%
45	3,179,000	0	8	0	20,350,000	4	33,075,000	87.95%
46	3,180,000	0	8	0	20,350,000	4	33,079,000	87.96%
47	3,181,000	0	8	0	20,350,000	4	33,083,000	87.98%
48	3,182,000	0	8	0	20,350,000	4	33,087,000	87.99%
49	3,183,000	0	8	0	20,350,000	4	33,091,000	88.00%
50	3,184,000	0	8	0	20,350,000	4	33,095,000	88.01%
51	3,185,000	0	8	0	20,350,000	4	33,099,000	88.02%
52	3,186,000	0	8	0	20,350,000	4	33,103,000	88.03%
53	3,187,000	0	8	0	20,350,000	4	33,107,000	88.04%
54	3,188,000	0	8	0	20,350,000	4	33,111,000	88.05%
55	3,189,000	0	8	0	20,350,000	4	33,115,000	88.06%

Billing Analysis Schedules

Florida Public Service Commission

Company: Nl Florida, LLC
 Docket No.: 160030-WRS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	3,190,000	0	8	0	20,359,000	4	33,118,000	88.07%
2	3,191,000	0	8	0	20,359,000	4	33,123,000	88.08%
3	3,192,000	0	8	0	20,359,000	4	33,127,000	88.09%
4	3,193,000	0	8	0	20,359,000	4	33,131,000	88.10%
5	3,194,000	0	8	0	20,359,000	4	33,135,000	88.11%
6	3,195,000	0	8	0	20,359,000	4	33,139,000	88.12%
7	3,196,000	0	8	0	20,359,000	4	33,143,000	88.13%
8	3,197,000	0	8	0	20,359,000	4	33,147,000	88.15%
9	3,198,000	0	8	0	20,359,000	4	33,151,000	88.16%
10	3,199,000	0	8	0	20,359,000	4	33,155,000	88.17%
11	3,200,000	0	8	0	20,359,000	4	33,159,000	88.18%
12	3,201,000	0	8	0	20,359,000	4	33,163,000	88.19%
13	3,202,000	0	8	0	20,359,000	4	33,167,000	88.20%
14	3,203,000	0	8	0	20,359,000	4	33,171,000	88.21%
15	3,204,000	0	8	0	20,359,000	4	33,175,000	88.22%
16	3,205,000	0	8	0	20,359,000	4	33,179,000	88.23%
17	3,206,000	0	8	0	20,359,000	4	33,183,000	88.24%
18	3,207,000	0	8	0	20,359,000	4	33,187,000	88.25%
19	3,208,000	0	8	0	20,359,000	4	33,191,000	88.26%
20	3,209,000	0	8	0	20,359,000	4	33,195,000	88.27%
21	3,210,000	0	8	0	20,359,000	4	33,199,000	88.28%
22	3,211,000	0	8	0	20,359,000	4	33,203,000	88.29%
23	3,212,000	0	8	0	20,359,000	4	33,207,000	88.30%
24	3,213,000	0	8	0	20,359,000	4	33,211,000	88.32%
25	3,214,000	0	8	0	20,359,000	4	33,215,000	88.33%
26	3,215,000	0	8	0	20,359,000	4	33,219,000	88.34%
27	3,216,000	0	8	0	20,359,000	4	33,223,000	88.35%
28	3,217,000	0	8	0	20,359,000	4	33,227,000	88.36%
29	3,218,000	0	8	0	20,359,000	4	33,231,000	88.37%
30	3,219,000	0	8	0	20,359,000	4	33,235,000	88.38%
31	3,220,000	0	8	0	20,359,000	4	33,239,000	88.39%
32	3,221,000	0	8	0	20,359,000	4	33,243,000	88.40%
33	3,222,000	0	8	0	20,359,000	4	33,247,000	88.41%
34	3,223,000	0	8	0	20,359,000	4	33,251,000	88.42%
35	3,224,000	0	8	0	20,359,000	4	33,255,000	88.43%
36	3,225,000	0	8	0	20,359,000	4	33,259,000	88.44%
37	3,226,000	0	8	0	20,359,000	4	33,263,000	88.45%
38	3,227,000	0	8	0	20,359,000	4	33,267,000	88.46%
39	3,228,000	0	8	0	20,359,000	4	33,271,000	88.47%
40	3,229,000	0	8	0	20,359,000	4	33,275,000	88.48%
41	3,230,000	0	8	0	20,359,000	4	33,279,000	88.50%
42	3,231,000	0	8	0	20,359,000	4	33,283,000	88.51%
43	3,232,000	0	8	0	20,359,000	4	33,287,000	88.52%
44	3,233,000	0	8	0	20,359,000	4	33,291,000	88.53%
45	3,234,000	0	8	0	20,359,000	4	33,295,000	88.54%
46	3,235,000	0	8	0	20,359,000	4	33,299,000	88.55%
47	3,236,000	0	8	0	20,359,000	4	33,303,000	88.56%
48	3,237,000	0	8	0	20,359,000	4	33,307,000	88.57%
49	3,238,000	0	8	0	20,359,000	4	33,311,000	88.58%
50	3,239,000	0	8	0	20,359,000	4	33,315,000	88.59%
51	3,240,000	0	8	0	20,359,000	4	33,319,000	88.60%
52	3,241,000	0	8	0	20,359,000	4	33,323,000	88.61%
53	3,242,000	0	8	0	20,359,000	4	33,327,000	88.62%
54	3,243,000	0	8	0	20,359,000	4	33,331,000	88.63%
55	3,244,000	0	8	0	20,359,000	4	33,335,000	88.65%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	3,245,000	0	8	0	20,359,000	4	33,339,000	88.68%
2	3,246,000	0	8	0	20,359,000	4	33,343,000	88.67%
3	3,247,000	0	8	0	20,359,000	4	33,347,000	88.68%
4	3,248,000	0	8	0	20,359,000	4	33,351,000	88.69%
5	3,249,000	0	8	0	20,359,000	4	33,355,000	88.70%
6	3,250,000	0	8	0	20,359,000	4	33,359,000	88.71%
7	3,251,000	0	8	0	20,359,000	4	33,363,000	88.72%
8	3,252,000	0	8	0	20,359,000	4	33,367,000	88.73%
9	3,253,000	0	8	0	20,359,000	4	33,371,000	88.74%
10	3,254,000	0	8	0	20,359,000	4	33,375,000	88.75%
11	3,255,000	0	8	0	20,359,000	4	33,379,000	88.76%
12	3,256,000	0	8	0	20,359,000	4	33,383,000	88.77%
13	3,257,000	0	8	0	20,359,000	4	33,387,000	88.78%
14	3,258,000	0	8	0	20,359,000	4	33,391,000	88.79%
15	3,259,000	0	8	0	20,359,000	4	33,395,000	88.80%
16	3,260,000	0	8	0	20,359,000	4	33,399,000	88.82%
17	3,261,000	0	8	0	20,359,000	4	33,403,000	88.83%
18	3,262,000	0	8	0	20,359,000	4	33,407,000	88.84%
19	3,263,000	0	8	0	20,359,000	4	33,411,000	88.85%
20	3,264,000	0	8	0	20,359,000	4	33,415,000	88.86%
21	3,265,000	0	8	0	20,359,000	4	33,419,000	88.87%
22	3,266,000	0	8	0	20,359,000	4	33,423,000	88.88%
23	3,267,000	0	8	0	20,359,000	4	33,427,000	88.89%
24	3,268,000	0	8	0	20,359,000	4	33,431,000	88.90%
25	3,269,000	0	8	0	20,359,000	4	33,435,000	88.91%
26	3,270,000	0	8	0	20,359,000	4	33,439,000	88.92%
27	3,271,000	0	8	0	20,359,000	4	33,443,000	88.93%
28	3,272,000	0	8	0	20,359,000	4	33,447,000	88.94%
29	3,273,000	0	8	0	20,359,000	4	33,451,000	88.95%
30	3,274,000	0	8	0	20,359,000	4	33,455,000	88.96%
31	3,275,000	0	8	0	20,359,000	4	33,459,000	88.97%
32	3,276,000	0	8	0	20,359,000	4	33,463,000	88.98%
33	3,277,000	0	8	0	20,359,000	4	33,467,000	88.99%
34	3,278,000	0	8	0	20,359,000	4	33,471,000	89.00%
35	3,279,000	0	8	0	20,359,000	4	33,475,000	89.01%
36	3,280,000	0	8	0	20,359,000	4	33,479,000	89.02%
37	3,281,000	0	8	0	20,359,000	4	33,483,000	89.03%
38	3,282,000	0	8	0	20,359,000	4	33,487,000	89.04%
39	3,283,000	0	8	0	20,359,000	4	33,491,000	89.05%
40	3,284,000	0	8	0	20,359,000	4	33,495,000	89.06%
41	3,285,000	0	8	0	20,359,000	4	33,499,000	89.07%
42	3,286,000	0	8	0	20,359,000	4	33,503,000	89.08%
43	3,287,000	0	8	0	20,359,000	4	33,507,000	89.09%
44	3,288,000	0	8	0	20,359,000	4	33,511,000	89.10%
45	3,289,000	0	8	0	20,359,000	4	33,515,000	89.11%
46	3,290,000	0	8	0	20,359,000	4	33,519,000	89.12%
47	3,291,000	0	8	0	20,359,000	4	33,523,000	89.13%
48	3,292,000	0	8	0	20,359,000	4	33,527,000	89.14%
49	3,293,000	0	8	0	20,359,000	4	33,531,000	89.15%
50	3,294,000	0	8	0	20,359,000	4	33,535,000	89.16%
51	3,295,000	0	8	0	20,359,000	4	33,539,000	89.17%
52	3,296,000	0	8	0	20,359,000	4	33,543,000	89.18%
53	3,297,000	0	8	0	20,359,000	4	33,547,000	89.19%
54	3,298,000	0	8	0	20,359,000	4	33,551,000	89.20%
55	3,299,000	0	8	0	20,359,000	4	33,555,000	89.21%

Billing Analysis Schedule

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	3,300,000	0	8	0	20,359,000	4	33,659,000	89.24%
2	3,301,000	0	8	0	20,359,000	4	33,663,000	89.25%
3	3,302,000	0	8	0	20,359,000	4	33,667,000	89.26%
4	3,303,000	0	8	0	20,359,000	4	33,671,000	89.27%
5	3,304,000	0	8	0	20,359,000	4	33,675,000	89.28%
6	3,305,000	0	8	0	20,359,000	4	33,679,000	89.29%
7	3,306,000	0	8	0	20,359,000	4	33,683,000	89.30%
8	3,307,000	0	8	0	20,359,000	4	33,687,000	89.31%
9	3,308,000	0	8	0	20,359,000	4	33,691,000	89.32%
10	3,309,000	0	8	0	20,359,000	4	33,695,000	89.33%
11	3,310,000	0	8	0	20,359,000	4	33,699,000	89.34%
12	3,311,000	0	8	0	20,359,000	4	33,703,000	89.35%
13	3,312,000	0	8	0	20,359,000	4	33,707,000	89.36%
14	3,313,000	0	8	0	20,359,000	4	33,711,000	89.37%
15	3,314,000	0	8	0	20,359,000	4	33,715,000	89.38%
16	3,315,000	0	8	0	20,359,000	4	33,719,000	89.39%
17	3,316,000	0	8	0	20,359,000	4	33,723,000	89.40%
18	3,317,000	0	8	0	20,359,000	4	33,727,000	89.41%
19	3,318,000	0	8	0	20,359,000	4	33,731,000	89.42%
20	3,319,000	0	8	0	20,359,000	4	33,735,000	89.43%
21	3,320,000	0	8	0	20,359,000	4	33,739,000	89.44%
22	3,321,000	0	8	0	20,359,000	4	33,743,000	89.45%
23	3,322,000	0	8	0	20,359,000	4	33,747,000	89.46%
24	3,323,000	0	8	0	20,359,000	4	33,751,000	89.47%
25	3,324,000	0	8	0	20,359,000	4	33,755,000	89.48%
26	3,325,000	0	8	0	20,359,000	4	33,759,000	89.49%
27	3,326,000	0	8	0	20,359,000	4	33,763,000	89.50%
28	3,327,000	0	8	0	20,359,000	4	33,767,000	89.51%
29	3,328,000	0	8	0	20,359,000	4	33,771,000	89.52%
30	3,329,000	0	8	0	20,359,000	4	33,775,000	89.53%
31	3,330,000	0	8	0	20,359,000	4	33,779,000	89.54%
32	3,331,000	0	8	0	20,359,000	4	33,783,000	89.55%
33	3,332,000	0	8	0	20,359,000	4	33,787,000	89.56%
34	3,333,000	0	8	0	20,359,000	4	33,791,000	89.57%
35	3,334,000	0	8	0	20,359,000	4	33,795,000	89.58%
36	3,335,000	0	8	0	20,359,000	4	33,799,000	89.59%
37	3,336,000	0	8	0	20,359,000	4	33,803,000	89.60%
38	3,337,000	0	8	0	20,359,000	4	33,807,000	89.61%
39	3,338,000	0	8	0	20,359,000	4	33,811,000	89.62%
40	3,339,000	0	8	0	20,359,000	4	33,815,000	89.63%
41	3,340,000	0	8	0	20,359,000	4	33,819,000	89.64%
42	3,341,000	0	8	0	20,359,000	4	33,823,000	89.65%
43	3,342,000	0	8	0	20,359,000	4	33,827,000	89.66%
44	3,343,000	0	8	0	20,359,000	4	33,831,000	89.67%
45	3,344,000	0	8	0	20,359,000	4	33,835,000	89.68%
46	3,345,000	0	8	0	20,359,000	4	33,839,000	89.69%
47	3,346,000	0	8	0	20,359,000	4	33,843,000	89.70%
48	3,347,000	0	8	0	20,359,000	4	33,847,000	89.71%
49	3,348,000	0	8	0	20,359,000	4	33,851,000	89.72%
50	3,349,000	0	8	0	20,359,000	4	33,855,000	89.73%
51	3,350,000	0	8	0	20,359,000	4	33,859,000	89.74%
52	3,351,000	0	8	0	20,359,000	4	33,863,000	89.75%
53	3,352,000	0	8	0	20,359,000	4	33,867,000	89.76%
54	3,353,000	0	8	0	20,359,000	4	33,871,000	89.77%
55	3,354,000	0	8	0	20,359,000	4	33,875,000	89.78%
							33,879,000	89.79%
							33,883,000	89.80%
							33,887,000	89.81%
							33,891,000	89.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: All Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
For Billing January to December
Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	3,355,000	0	8	0	20,359,000	4	33,779,000	88.83%
2	3,356,000	0	8	0	20,359,000	4	33,783,000	89.84%
3	3,357,000	0	8	0	20,359,000	4	33,787,000	89.85%
4	3,358,000	0	8	0	20,359,000	4	33,791,000	89.86%
5	3,359,000	0	8	0	20,359,000	4	33,795,000	89.87%
6	3,360,000	0	8	0	20,359,000	4	33,799,000	89.88%
7	3,361,000	0	8	0	20,359,000	4	33,803,000	89.89%
8	3,362,000	0	8	0	20,359,000	4	33,807,000	89.90%
9	3,363,000	0	8	0	20,359,000	4	33,811,000	89.91%
10	3,364,000	0	8	0	20,359,000	4	33,815,000	89.92%
11	3,365,000	0	8	0	20,359,000	4	33,819,000	89.93%
12	3,366,000	0	8	0	20,359,000	4	33,823,000	89.94%
13	3,367,000	0	8	0	20,359,000	4	33,827,000	89.95%
14	3,368,000	0	8	0	20,359,000	4	33,831,000	89.96%
15	3,369,000	0	8	0	20,359,000	4	33,835,000	89.97%
16	3,370,000	0	8	0	20,359,000	4	33,839,000	89.98%
17	3,371,000	0	8	0	20,359,000	4	33,843,000	89.99%
18	3,372,000	0	8	0	20,359,000	4	33,847,000	90.00%
19	3,373,000	0	8	0	20,359,000	4	33,851,000	90.01%
20	3,374,000	0	8	0	20,359,000	4	33,855,000	90.02%
21	3,375,000	0	8	0	20,359,000	4	33,859,000	90.03%
22	3,376,000	0	8	0	20,359,000	4	33,863,000	90.04%
23	3,377,000	0	8	0	20,359,000	4	33,867,000	90.05%
24	3,378,000	0	8	0	20,359,000	4	33,871,000	90.06%
25	3,379,000	0	8	0	20,359,000	4	33,875,000	90.07%
26	3,380,000	0	8	0	20,359,000	4	33,879,000	90.08%
27	3,381,000	0	8	0	20,359,000	4	33,883,000	90.09%
28	3,382,000	0	8	0	20,359,000	4	33,887,000	90.10%
29	3,383,000	0	8	0	20,359,000	4	33,891,000	90.11%
30	3,384,000	0	8	0	20,359,000	4	33,895,000	90.12%
31	3,385,000	0	8	0	20,359,000	4	33,899,000	90.13%
32	3,386,000	0	8	0	20,359,000	4	33,903,000	90.14%
33	3,387,000	0	8	0	20,359,000	4	33,907,000	90.15%
34	3,388,000	0	8	0	20,359,000	4	33,911,000	90.16%
35	3,389,000	0	8	0	20,359,000	4	33,915,000	90.17%
36	3,390,000	0	8	0	20,359,000	4	33,919,000	90.18%
37	3,391,000	0	8	0	20,359,000	4	33,923,000	90.19%
38	3,392,000	0	8	0	20,359,000	4	33,927,000	90.20%
39	3,393,000	0	8	0	20,359,000	4	33,931,000	90.21%
40	3,394,000	0	8	0	20,359,000	4	33,935,000	90.22%
41	3,395,000	0	8	0	20,359,000	4	33,939,000	90.23%
42	3,396,000	0	8	0	20,359,000	4	33,943,000	90.24%
43	3,397,000	0	8	0	20,359,000	4	33,947,000	90.25%
44	3,398,000	0	8	0	20,359,000	4	33,951,000	90.26%
45	3,399,000	0	8	0	20,359,000	4	33,955,000	90.27%
46	3,400,000	0	8	0	20,359,000	4	33,959,000	90.28%
47	3,401,000	0	8	0	20,359,000	4	33,963,000	90.29%
48	3,402,000	0	8	0	20,359,000	4	33,967,000	90.30%
49	3,403,000	0	8	0	20,359,000	4	33,971,000	90.31%
50	3,404,000	0	8	0	20,359,000	4	33,975,000	90.32%
51	3,405,000	0	8	0	20,359,000	4	33,979,000	90.33%
52	3,406,000	0	8	0	20,359,000	4	33,983,000	90.34%
53	3,407,000	0	8	0	20,359,000	4	33,987,000	90.35%
54	3,408,000	0	8	0	20,359,000	4	33,991,000	90.36%
55	3,409,000	0	8	0	20,359,000	4	33,995,000	90.37%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W5

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (1) X (6) ÷ (5)	(8) Percentage of Total
1	3,410,000	0	8	0	20,359,000	4	33,899,000	90.41%
2	3,411,000	0	8	0	20,359,000	4	34,003,000	90.42%
3	3,412,000	0	8	0	20,359,000	4	34,007,000	90.43%
4	3,413,000	0	8	0	20,359,000	4	34,011,000	90.44%
5	3,414,000	0	8	0	20,359,000	4	34,015,000	90.45%
6	3,415,000	0	8	0	20,359,000	4	34,019,000	90.46%
7	3,416,000	0	8	0	20,359,000	4	34,023,000	90.47%
8	3,417,000	0	8	0	20,359,000	4	34,027,000	90.49%
9	3,418,000	0	8	0	20,359,000	4	34,031,000	90.50%
10	3,419,000	0	8	0	20,359,000	4	34,035,000	90.51%
11	3,420,000	0	8	0	20,359,000	4	34,039,000	90.52%
12	3,421,000	0	8	0	20,359,000	4	34,043,000	90.53%
13	3,422,000	0	8	0	20,359,000	4	34,047,000	90.54%
14	3,423,000	0	8	0	20,359,000	4	34,051,000	90.55%
15	3,424,000	0	8	0	20,359,000	4	34,055,000	90.56%
16	3,425,000	0	8	0	20,359,000	4	34,059,000	90.57%
17	3,426,000	0	8	0	20,359,000	4	34,063,000	90.58%
18	3,427,000	0	8	0	20,359,000	4	34,067,000	90.59%
19	3,428,000	0	8	0	20,359,000	4	34,071,000	90.60%
20	3,429,000	0	8	0	20,359,000	4	34,075,000	90.61%
21	3,430,000	0	8	0	20,359,000	4	34,079,000	90.62%
22	3,431,000	0	8	0	20,359,000	4	34,083,000	90.63%
23	3,432,000	0	8	0	20,359,000	4	34,087,000	90.64%
24	3,433,000	0	8	0	20,359,000	4	34,091,000	90.65%
25	3,434,000	0	8	0	20,359,000	4	34,095,000	90.67%
26	3,435,000	0	8	0	20,359,000	4	34,099,000	90.68%
27	3,436,000	0	8	0	20,359,000	4	34,103,000	90.69%
28	3,437,000	0	8	0	20,359,000	4	34,107,000	90.70%
29	3,438,000	0	8	0	20,359,000	4	34,111,000	90.71%
30	3,439,000	0	8	0	20,359,000	4	34,115,000	90.72%
31	3,440,000	1	9	3,440,000	23,799,000	3	34,119,000	90.73%
32	3,441,000	0	9	0	23,799,000	3	34,122,000	90.74%
33	3,442,000	0	9	0	23,799,000	3	34,126,000	90.75%
34	3,443,000	0	9	0	23,799,000	3	34,129,000	90.76%
35	3,444,000	0	9	0	23,799,000	3	34,131,000	90.77%
36	3,445,000	0	9	0	23,799,000	3	34,134,000	90.77%
37	3,446,000	0	9	0	23,799,000	3	34,137,000	90.78%
38	3,447,000	0	9	0	23,799,000	3	34,140,000	90.79%
39	3,448,000	0	9	0	23,799,000	3	34,143,000	90.79%
40	3,449,000	0	9	0	23,799,000	3	34,145,000	90.80%
41	3,450,000	0	9	0	23,799,000	3	34,148,000	90.81%
42	3,451,000	0	9	0	23,799,000	3	34,150,000	90.82%
43	3,452,000	0	9	0	23,799,000	3	34,152,000	90.83%
44	3,453,000	0	9	0	23,799,000	3	34,154,000	90.83%
45	3,454,000	0	9	0	23,799,000	3	34,156,000	90.84%
46	3,455,000	0	9	0	23,799,000	3	34,158,000	90.85%
47	3,456,000	0	9	0	23,799,000	3	34,160,000	90.85%
48	3,457,000	0	9	0	23,799,000	3	34,162,000	90.86%
49	3,458,000	0	9	0	23,799,000	3	34,164,000	90.87%
50	3,459,000	0	9	0	23,799,000	3	34,166,000	90.87%
51	3,460,000	0	9	0	23,799,000	3	34,168,000	90.88%
52	3,461,000	0	9	0	23,799,000	3	34,170,000	90.89%
53	3,462,000	0	9	0	23,799,000	3	34,172,000	90.89%
54	3,463,000	0	9	0	23,799,000	3	34,174,000	90.91%
55	3,464,000	0	9	0	23,799,000	3	34,176,000	90.91%
							34,188,000	90.91%
							34,191,000	90.92%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor (1) x (8) ÷ (5)	Percentage of Total
1	3,465,000	0	0	0	23,799,000	3	34,184,000	90.83%
2	3,466,000	0	0	0	23,799,000	3	34,187,000	90.84%
3	3,467,000	0	0	0	23,799,000	3	34,200,000	90.85%
4	3,468,000	0	0	0	23,799,000	3	34,203,000	90.85%
5	3,469,000	0	0	0	23,799,000	3	34,206,000	90.86%
6	3,470,000	0	0	0	23,799,000	3	34,209,000	90.87%
7	3,471,000	0	0	0	23,799,000	3	34,212,000	90.88%
8	3,472,000	0	0	0	23,799,000	3	34,215,000	90.89%
9	3,473,000	0	0	0	23,799,000	3	34,218,000	90.90%
10	3,474,000	0	0	0	23,799,000	3	34,221,000	91.00%
11	3,475,000	0	0	0	23,799,000	3	34,224,000	91.01%
12	3,476,000	0	0	0	23,799,000	3	34,227,000	91.02%
13	3,477,000	0	0	0	23,799,000	3	34,230,000	91.03%
14	3,478,000	0	0	0	23,799,000	3	34,233,000	91.03%
15	3,479,000	0	0	0	23,799,000	3	34,236,000	91.04%
16	3,480,000	0	0	0	23,799,000	3	34,239,000	91.05%
17	3,481,000	0	0	0	23,799,000	3	34,242,000	91.06%
18	3,482,000	0	0	0	23,799,000	3	34,245,000	91.07%
19	3,483,000	0	0	0	23,799,000	3	34,248,000	91.07%
20	3,484,000	0	0	0	23,799,000	3	34,251,000	91.08%
21	3,485,000	0	0	0	23,799,000	3	34,254,000	91.08%
22	3,486,000	0	0	0	23,799,000	3	34,257,000	91.10%
23	3,487,000	0	0	0	23,799,000	3	34,260,000	91.10%
24	3,488,000	0	0	0	23,799,000	3	34,263,000	91.11%
25	3,489,000	0	0	0	23,799,000	3	34,266,000	91.12%
26	3,490,000	0	0	0	23,799,000	3	34,269,000	91.12%
27	3,491,000	0	0	0	23,799,000	3	34,272,000	91.14%
28	3,492,000	0	0	0	23,799,000	3	34,275,000	91.14%
29	3,493,000	0	0	0	23,799,000	3	34,278,000	91.15%
30	3,494,000	0	0	0	23,799,000	3	34,281,000	91.16%
31	3,495,000	0	0	0	23,799,000	3	34,284,000	91.17%
32	3,496,000	0	0	0	23,799,000	3	34,287,000	91.18%
33	3,497,000	0	0	0	23,799,000	3	34,290,000	91.18%
34	3,498,000	0	0	0	23,799,000	3	34,293,000	91.19%
35	3,499,000	0	0	0	23,799,000	3	34,296,000	91.20%
36	3,500,000	0	0	0	23,799,000	3	34,299,000	91.21%
37	3,501,000	0	0	0	23,799,000	3	34,302,000	91.22%
38	3,502,000	0	0	0	23,799,000	3	34,305,000	91.22%
39	3,503,000	0	0	0	23,799,000	3	34,308,000	91.23%
40	3,504,000	0	0	0	23,799,000	3	34,311,000	91.24%
41	3,505,000	0	0	0	23,799,000	3	34,314,000	91.25%
42	3,506,000	0	0	0	23,799,000	3	34,317,000	91.26%
43	3,507,000	0	0	0	23,799,000	3	34,320,000	91.26%
44	3,508,000	0	0	0	23,799,000	3	34,323,000	91.27%
45	3,509,000	0	0	0	23,799,000	3	34,326,000	91.28%
46	3,510,000	0	0	0	23,799,000	3	34,329,000	91.29%
47	3,511,000	0	0	0	23,799,000	3	34,332,000	91.30%
48	3,512,000	0	0	0	23,799,000	3	34,335,000	91.30%
49	3,513,000	0	0	0	23,799,000	3	34,338,000	91.31%
50	3,514,000	0	0	0	23,799,000	3	34,341,000	91.32%
51	3,515,000	0	0	0	23,799,000	3	34,344,000	91.33%
52	3,516,000	0	0	0	23,799,000	3	34,347,000	91.34%
53	3,517,000	0	0	0	23,799,000	3	34,350,000	91.34%
54	3,518,000	0	0	0	23,799,000	3	34,353,000	91.35%
55	3,519,000	0	0	0	23,799,000	3	34,356,000	91.36%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water or Sewer
 For Billing January to December
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] ÷ (5)	Percentage of Total
1	3,620,000	0	0	0	23,799,000	3	34,359,000	91.37%
2	3,621,000	0	0	0	23,799,000	3	34,362,000	91.38%
3	3,622,000	0	0	0	23,799,000	3	34,365,000	91.39%
4	3,623,000	0	0	0	23,799,000	3	34,368,000	91.39%
5	3,624,000	0	0	0	23,799,000	3	34,371,000	91.40%
6	3,626,000	0	0	0	23,799,000	3	34,374,000	91.41%
7	3,628,000	0	0	0	23,799,000	3	34,377,000	91.42%
8	3,627,000	0	0	0	23,799,000	3	34,380,000	91.42%
9	3,628,000	0	0	0	23,799,000	3	34,383,000	91.43%
10	3,630,000	0	0	0	23,799,000	3	34,386,000	91.44%
11	3,630,000	0	0	0	23,799,000	3	34,389,000	91.44%
12	3,631,000	0	0	0	23,799,000	3	34,392,000	91.45%
13	3,632,000	0	0	0	23,799,000	3	34,395,000	91.46%
14	3,633,000	0	0	0	23,799,000	3	34,398,000	91.47%
15	3,634,000	0	0	0	23,799,000	3	34,401,000	91.48%
16	3,635,000	0	0	0	23,799,000	3	34,404,000	91.49%
17	3,636,000	0	0	0	23,799,000	3	34,407,000	91.50%
18	3,637,000	0	0	0	23,799,000	3	34,410,000	91.50%
19	3,638,000	0	0	0	23,799,000	3	34,413,000	91.51%
20	3,639,000	0	0	0	23,799,000	3	34,416,000	91.51%
21	3,640,000	0	0	0	23,799,000	3	34,419,000	91.52%
22	3,641,000	0	0	0	23,799,000	3	34,422,000	91.53%
23	3,642,000	0	0	0	23,799,000	3	34,425,000	91.54%
24	3,643,000	0	0	0	23,799,000	3	34,428,000	91.54%
25	3,644,000	0	0	0	23,799,000	3	34,431,000	91.55%
26	3,645,000	0	0	0	23,799,000	3	34,434,000	91.57%
27	3,646,000	0	0	0	23,799,000	3	34,437,000	91.58%
28	3,647,000	0	0	0	23,799,000	3	34,440,000	91.59%
29	3,648,000	0	0	0	23,799,000	3	34,443,000	91.60%
30	3,649,000	0	0	0	23,799,000	3	34,446,000	91.61%
31	3,650,000	0	0	0	23,799,000	3	34,449,000	91.61%
32	3,651,000	0	0	0	23,799,000	3	34,452,000	91.62%
33	3,652,000	0	0	0	23,799,000	3	34,455,000	91.62%
34	3,653,000	0	0	0	23,799,000	3	34,458,000	91.63%
35	3,654,000	0	0	0	23,799,000	3	34,461,000	91.64%
36	3,655,000	0	0	0	23,799,000	3	34,464,000	91.65%
37	3,656,000	0	0	0	23,799,000	3	34,467,000	91.66%
38	3,657,000	0	0	0	23,799,000	3	34,470,000	91.68%
39	3,658,000	0	0	0	23,799,000	3	34,473,000	91.67%
40	3,659,000	0	0	0	23,799,000	3	34,476,000	91.68%
41	3,660,000	0	0	0	23,799,000	3	34,479,000	91.69%
42	3,661,000	0	0	0	23,799,000	3	34,482,000	91.70%
43	3,662,000	0	0	0	23,799,000	3	34,485,000	91.70%
44	3,663,000	0	0	0	23,799,000	3	34,488,000	91.71%
45	3,664,000	0	0	0	23,799,000	3	34,491,000	91.72%
46	3,665,000	0	0	0	23,799,000	3	34,494,000	91.73%
47	3,666,000	0	0	0	23,799,000	3	34,497,000	91.74%
48	3,667,000	0	0	0	23,799,000	3	34,500,000	91.74%
49	3,668,000	0	0	0	23,799,000	3	34,503,000	91.75%
50	3,669,000	0	0	0	23,799,000	3	34,506,000	91.76%
51	3,670,000	0	0	0	23,799,000	3	34,509,000	91.77%
52	3,671,000	0	0	0	23,799,000	3	34,512,000	91.78%
53	3,672,000	0	0	0	23,799,000	3	34,515,000	91.78%
54	3,673,000	0	0	0	23,799,000	3	34,518,000	91.79%
55	3,674,000	0	0	0	23,799,000	3	34,521,000	91.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-W5

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Historical Test Year Ended: December 31, 2016

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	3,575,000	0	0	0	23,799,000	3	34,824,000	91.61%
2	3,576,000	0	0	0	23,799,000	3	34,827,000	91.61%
3	3,577,000	0	0	0	23,799,000	3	34,830,000	91.62%
4	3,578,000	0	0	0	23,799,000	3	34,833,000	91.63%
5	3,579,000	0	0	0	23,799,000	3	34,836,000	91.64%
6	3,580,000	0	0	0	23,799,000	3	34,839,000	91.65%
7	3,581,000	0	0	0	23,799,000	3	34,842,000	91.65%
8	3,582,000	0	0	0	23,799,000	3	34,845,000	91.66%
9	3,583,000	0	0	0	23,799,000	3	34,848,000	91.67%
10	3,584,000	0	0	0	23,799,000	3	34,851,000	91.68%
11	3,585,000	0	0	0	23,799,000	3	34,854,000	91.68%
12	3,586,000	0	0	0	23,799,000	3	34,857,000	91.69%
13	3,587,000	0	0	0	23,799,000	3	34,860,000	91.70%
14	3,588,000	0	0	0	23,799,000	3	34,863,000	91.71%
15	3,589,000	0	0	0	23,799,000	3	34,866,000	91.72%
16	3,590,000	0	0	0	23,799,000	3	34,869,000	91.73%
17	3,591,000	0	0	0	23,799,000	3	34,872,000	91.74%
18	3,592,000	0	0	0	23,799,000	3	34,875,000	91.75%
19	3,593,000	0	0	0	23,799,000	3	34,878,000	91.76%
20	3,594,000	0	0	0	23,799,000	3	34,881,000	91.77%
21	3,595,000	0	0	0	23,799,000	3	34,884,000	91.78%
22	3,596,000	0	0	0	23,799,000	3	34,887,000	91.79%
23	3,597,000	0	0	0	23,799,000	3	34,890,000	91.80%
24	3,598,000	0	0	0	23,799,000	3	34,893,000	91.81%
25	3,599,000	0	0	0	23,799,000	3	34,896,000	91.82%
26	3,600,000	0	0	0	23,799,000	3	34,899,000	91.83%
27	3,601,000	0	0	0	23,799,000	3	34,902,000	91.84%
28	3,602,000	0	0	0	23,799,000	3	34,905,000	91.85%
29	3,603,000	0	0	0	23,799,000	3	34,908,000	91.86%
30	3,604,000	0	0	0	23,799,000	3	34,911,000	91.87%
31	3,605,000	0	0	0	23,799,000	3	34,914,000	91.88%
32	3,606,000	0	0	0	23,799,000	3	34,917,000	91.89%
33	3,607,000	0	0	0	23,799,000	3	34,920,000	91.90%
34	3,608,000	0	0	0	23,799,000	3	34,923,000	91.91%
35	3,609,000	0	0	0	23,799,000	3	34,926,000	91.92%
36	3,610,000	0	0	0	23,799,000	3	34,929,000	91.93%
37	3,611,000	0	0	0	23,799,000	3	34,932,000	91.94%
38	3,612,000	0	0	0	23,799,000	3	34,935,000	91.95%
39	3,613,000	0	0	0	23,799,000	3	34,938,000	91.96%
40	3,614,000	0	0	0	23,799,000	3	34,941,000	91.97%
41	3,615,000	0	0	0	23,799,000	3	34,944,000	91.98%
42	3,616,000	0	0	0	23,799,000	3	34,947,000	91.99%
43	3,617,000	0	0	0	23,799,000	3	34,950,000	92.00%
44	3,618,000	0	0	0	23,799,000	3	34,953,000	92.01%
45	3,619,000	1	10	3,619,000	27,418,000	2	34,956,000	92.02%
46	3,620,000	0	10	0	27,418,000	2	34,959,000	92.03%
47	3,621,000	0	10	0	27,418,000	2	34,962,000	92.04%
48	3,622,000	0	10	0	27,418,000	2	34,965,000	92.05%
49	3,623,000	0	10	0	27,418,000	2	34,968,000	92.06%
50	3,624,000	0	10	0	27,418,000	2	34,971,000	92.07%
51	3,625,000	0	10	0	27,418,000	2	34,974,000	92.08%
52	3,626,000	0	10	0	27,418,000	2	34,977,000	92.09%
53	3,627,000	0	10	0	27,418,000	2	34,980,000	92.10%
54	3,628,000	0	10	0	27,418,000	2	34,983,000	92.11%
55	3,629,000	0	10	0	27,418,000	2	34,986,000	92.12%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WB
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	3,630,000	0	10	0	27,418,000	2	34,678,000	92.22%
2	3,631,000	0	10	0	27,418,000	2	34,680,000	92.22%
3	3,632,000	0	10	0	27,418,000	2	34,682,000	92.23%
4	3,633,000	0	10	0	27,418,000	2	34,684,000	92.23%
5	3,634,000	0	10	0	27,418,000	2	34,686,000	92.24%
6	3,635,000	0	10	0	27,418,000	2	34,688,000	92.24%
7	3,636,000	0	10	0	27,418,000	2	34,690,000	92.25%
8	3,637,000	0	10	0	27,418,000	2	34,692,000	92.25%
9	3,638,000	0	10	0	27,418,000	2	34,694,000	92.26%
10	3,639,000	0	10	0	27,418,000	2	34,696,000	92.27%
11	3,640,000	0	10	0	27,418,000	2	34,698,000	92.27%
12	3,641,000	0	10	0	27,418,000	2	34,700,000	92.28%
13	3,642,000	0	10	0	27,418,000	2	34,702,000	92.28%
14	3,643,000	0	10	0	27,418,000	2	34,704,000	92.29%
15	3,644,000	0	10	0	27,418,000	2	34,706,000	92.29%
16	3,645,000	0	10	0	27,418,000	2	34,708,000	92.30%
17	3,646,000	0	10	0	27,418,000	2	34,710,000	92.30%
18	3,647,000	0	10	0	27,418,000	2	34,712,000	92.31%
19	3,648,000	0	11	3,648,000	31,066,000	1	34,714,000	92.31%
20	3,649,000	0	11	0	31,066,000	1	34,716,000	92.31%
21	3,650,000	0	11	0	31,066,000	1	34,718,000	92.32%
22	3,651,000	0	11	0	31,066,000	1	34,719,000	92.32%
23	3,652,000	0	11	0	31,066,000	1	34,720,000	92.33%
24	3,653,000	0	11	0	31,066,000	1	34,721,000	92.33%
25	3,654,000	0	11	0	31,066,000	1	34,722,000	92.33%
26	3,655,000	0	11	0	31,066,000	1	34,723,000	92.34%
27	3,656,000	0	11	0	31,066,000	1	34,724,000	92.34%
28	3,657,000	0	11	0	31,066,000	1	34,725,000	92.34%
29	3,658,000	0	11	0	31,066,000	1	34,726,000	92.34%
30	3,659,000	0	11	0	31,066,000	1	34,727,000	92.35%
31	3,660,000	0	11	0	31,066,000	1	34,728,000	92.35%
32	3,661,000	0	11	0	31,066,000	1	34,729,000	92.35%
33	3,662,000	0	11	0	31,066,000	1	34,730,000	92.35%
34	3,663,000	0	11	0	31,066,000	1	34,731,000	92.36%
35	3,664,000	0	11	0	31,066,000	1	34,732,000	92.36%
36	3,665,000	0	11	0	31,066,000	1	34,733,000	92.36%
37	3,666,000	0	11	0	31,066,000	1	34,734,000	92.37%
38	3,667,000	0	11	0	31,066,000	1	34,735,000	92.37%
39	3,668,000	0	11	0	31,066,000	1	34,736,000	92.37%
40	3,669,000	0	11	0	31,066,000	1	34,737,000	92.37%
41	3,670,000	0	11	0	31,066,000	1	34,738,000	92.38%
42	3,671,000	0	11	0	31,066,000	1	34,739,000	92.38%
43	3,672,000	0	11	0	31,066,000	1	34,740,000	92.38%
44	3,673,000	0	11	0	31,066,000	1	34,741,000	92.38%
45	3,674,000	0	11	0	31,066,000	1	34,742,000	92.39%
46	3,675,000	0	11	0	31,066,000	1	34,743,000	92.39%
47	3,676,000	0	11	0	31,066,000	1	34,744,000	92.39%
48	3,677,000	0	11	0	31,066,000	1	34,745,000	92.40%
49	3,678,000	0	11	0	31,066,000	1	34,746,000	92.40%
50	3,679,000	0	11	0	31,066,000	1	34,747,000	92.40%
51	3,680,000	0	11	0	31,066,000	1	34,748,000	92.40%
52	3,681,000	0	11	0	31,066,000	1	34,749,000	92.41%
53	3,682,000	0	11	0	31,066,000	1	34,750,000	92.41%
54	3,683,000	0	11	0	31,066,000	1		
55	3,684,000	0	11	0	31,066,000	1		

Billing Analysis Schedules

Florida Public Service Commission

Company: NF Florida, LLC

Schedule E-14

Docket No.: 160030-W5

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (2)] ÷ (5)	(8) Percentage of Total
1	3,685,000	0	11	0	31,066,000	1	34,751,000	92.41%
2	3,686,000	0	11	0	31,066,000	1	34,752,000	92.41%
3	3,687,000	0	11	0	31,066,000	1	34,753,000	92.42%
4	3,688,000	0	11	0	31,066,000	1	34,754,000	92.42%
5	3,689,000	0	11	0	31,066,000	1	34,755,000	92.42%
6	3,690,000	0	11	0	31,066,000	1	34,756,000	92.42%
7	3,691,000	0	11	0	31,066,000	1	34,757,000	92.43%
8	3,692,000	0	11	0	31,066,000	1	34,758,000	92.43%
9	3,693,000	0	11	0	31,066,000	1	34,759,000	92.43%
10	3,694,000	0	11	0	31,066,000	1	34,760,000	92.43%
11	3,695,000	0	11	0	31,066,000	1	34,761,000	92.44%
12	3,696,000	0	11	0	31,066,000	1	34,762,000	92.44%
13	3,697,000	0	11	0	31,066,000	1	34,763,000	92.44%
14	3,698,000	0	11	0	31,066,000	1	34,764,000	92.45%
15	3,699,000	0	11	0	31,066,000	1	34,765,000	92.45%
16	3,700,000	0	11	0	31,066,000	1	34,766,000	92.45%
17	3,701,000	0	11	0	31,066,000	1	34,767,000	92.45%
18	3,702,000	0	11	0	31,066,000	1	34,768,000	92.46%
19	3,703,000	0	11	0	31,066,000	1	34,769,000	92.46%
20	3,704,000	0	11	0	31,066,000	1	34,770,000	92.46%
21	3,705,000	0	11	0	31,066,000	1	34,771,000	92.46%
22	3,706,000	0	11	0	31,066,000	1	34,772,000	92.47%
23	3,707,000	0	11	0	31,066,000	1	34,773,000	92.47%
24	3,708,000	0	11	0	31,066,000	1	34,774,000	92.47%
25	3,709,000	0	11	0	31,066,000	1	34,775,000	92.47%
26	3,710,000	0	11	0	31,066,000	1	34,776,000	92.48%
27	3,711,000	0	11	0	31,066,000	1	34,777,000	92.48%
28	3,712,000	0	11	0	31,066,000	1	34,778,000	92.48%
29	3,713,000	0	11	0	31,066,000	1	34,779,000	92.49%
30	3,714,000	0	11	0	31,066,000	1	34,780,000	92.49%
31	3,715,000	0	11	0	31,066,000	1	34,781,000	92.49%
32	3,716,000	0	11	0	31,066,000	1	34,782,000	92.49%
33	3,717,000	0	11	0	31,066,000	1	34,783,000	92.50%
34	3,718,000	0	11	0	31,066,000	1	34,784,000	92.50%
35	3,719,000	0	11	0	31,066,000	1	34,785,000	92.50%
36	3,720,000	0	11	0	31,066,000	1	34,786,000	92.50%
37	3,721,000	0	11	0	31,066,000	1	34,787,000	92.51%
38	3,722,000	0	11	0	31,066,000	1	34,788,000	92.51%
39	3,723,000	0	11	0	31,066,000	1	34,789,000	92.51%
40	3,724,000	0	11	0	31,066,000	1	34,790,000	92.51%
41	3,725,000	0	11	0	31,066,000	1	34,791,000	92.52%
42	3,726,000	0	11	0	31,066,000	1	34,792,000	92.52%
43	3,727,000	0	11	0	31,066,000	1	34,793,000	92.52%
44	3,728,000	0	11	0	31,066,000	1	34,794,000	92.52%
45	3,729,000	0	11	0	31,066,000	1	34,795,000	92.53%
46	3,730,000	0	11	0	31,066,000	1	34,796,000	92.53%
47	3,731,000	0	11	0	31,066,000	1	34,797,000	92.53%
48	3,732,000	0	11	0	31,066,000	1	34,798,000	92.54%
49	3,733,000	0	11	0	31,066,000	1	34,799,000	92.54%
50	3,734,000	0	11	0	31,066,000	1	34,800,000	92.54%
51	3,735,000	0	11	0	31,066,000	1	34,801,000	92.54%
52	3,736,000	0	11	0	31,066,000	1	34,802,000	92.55%
53	3,737,000	0	11	0	31,066,000	1	34,803,000	92.55%
54	3,738,000	0	11	0	31,066,000	1	34,804,000	92.55%
55	3,739,000	0	11	0	31,066,000	1	34,805,000	92.55%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 16000-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (2)] ÷ (5)	(8) Percentage of Total
1	3,740,000	0	11	0	31,086,000	1	34,806,000	92.56%
2	3,741,000	0	11	0	31,086,000	1	34,807,000	92.56%
3	3,742,000	0	11	0	31,086,000	1	34,808,000	92.56%
4	3,743,000	0	11	0	31,086,000	1	34,809,000	92.56%
5	3,744,000	0	11	0	31,086,000	1	34,810,000	92.57%
6	3,745,000	0	11	0	31,086,000	1	34,811,000	92.57%
7	3,746,000	0	11	0	31,086,000	1	34,812,000	92.57%
8	3,747,000	0	11	0	31,086,000	1	34,813,000	92.58%
9	3,748,000	0	11	0	31,086,000	1	34,814,000	92.58%
10	3,749,000	0	11	0	31,086,000	1	34,815,000	92.58%
11	3,750,000	0	11	0	31,086,000	1	34,816,000	92.58%
12	3,751,000	0	11	0	31,086,000	1	34,817,000	92.59%
13	3,752,000	0	11	0	31,086,000	1	34,818,000	92.59%
14	3,753,000	0	11	0	31,086,000	1	34,819,000	92.59%
15	3,754,000	0	11	0	31,086,000	1	34,820,000	92.59%
16	3,755,000	0	11	0	31,086,000	1	34,821,000	92.60%
17	3,756,000	0	11	0	31,086,000	1	34,822,000	92.60%
18	3,757,000	0	11	0	31,086,000	1	34,823,000	92.60%
19	3,758,000	0	11	0	31,086,000	1	34,824,000	92.61%
20	3,759,000	0	11	0	31,086,000	1	34,825,000	92.61%
21	3,760,000	0	11	0	31,086,000	1	34,826,000	92.61%
22	3,761,000	0	11	0	31,086,000	1	34,827,000	92.61%
23	3,762,000	0	11	0	31,086,000	1	34,828,000	92.62%
24	3,763,000	0	11	0	31,086,000	1	34,829,000	92.62%
25	3,764,000	0	11	0	31,086,000	1	34,830,000	92.62%
26	3,765,000	0	11	0	31,086,000	1	34,831,000	92.62%
27	3,766,000	0	11	0	31,086,000	1	34,832,000	92.63%
28	3,767,000	0	11	0	31,086,000	1	34,833,000	92.63%
29	3,768,000	0	11	0	31,086,000	1	34,834,000	92.63%
30	3,769,000	0	11	0	31,086,000	1	34,835,000	92.64%
31	3,770,000	0	11	0	31,086,000	1	34,836,000	92.64%
32	3,771,000	0	11	0	31,086,000	1	34,837,000	92.64%
33	3,772,000	0	11	0	31,086,000	1	34,838,000	92.64%
34	3,773,000	0	11	0	31,086,000	1	34,839,000	92.65%
35	3,774,000	0	11	0	31,086,000	1	34,840,000	92.65%
36	3,775,000	0	11	0	31,086,000	1	34,841,000	92.65%
37	3,776,000	0	11	0	31,086,000	1	34,842,000	92.65%
38	3,777,000	0	11	0	31,086,000	1	34,843,000	92.66%
39	3,778,000	0	11	0	31,086,000	1	34,844,000	92.66%
40	3,779,000	0	11	0	31,086,000	1	34,845,000	92.66%
41	3,780,000	0	11	0	31,086,000	1	34,846,000	92.66%
42	3,781,000	0	11	0	31,086,000	1	34,847,000	92.67%
43	3,782,000	0	11	0	31,086,000	1	34,848,000	92.67%
44	3,783,000	0	11	0	31,086,000	1	34,849,000	92.67%
45	3,784,000	0	11	0	31,086,000	1	34,850,000	92.67%
46	3,785,000	0	11	0	31,086,000	1	34,851,000	92.68%
47	3,786,000	0	11	0	31,086,000	1	34,852,000	92.68%
48	3,787,000	0	11	0	31,086,000	1	34,853,000	92.68%
49	3,788,000	0	11	0	31,086,000	1	34,854,000	92.68%
50	3,789,000	0	11	0	31,086,000	1	34,855,000	92.68%
51	3,790,000	0	11	0	31,086,000	1	34,856,000	92.69%
52	3,791,000	0	11	0	31,086,000	1	34,857,000	92.69%
53	3,792,000	0	11	0	31,086,000	1	34,858,000	92.70%
54	3,793,000	0	11	0	31,086,000	1	34,859,000	92.70%
55	3,794,000	0	11	0	31,086,000	1	34,860,000	92.70%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	3,796,000	0	11	0	31,066,000	1	34,861,000	92.70%
2	3,796,000	0	11	0	31,066,000	1	34,862,000	92.71%
3	3,797,000	0	11	0	31,066,000	1	34,863,000	92.71%
4	3,798,000	0	11	0	31,066,000	1	34,864,000	92.71%
5	3,799,000	0	11	0	31,066,000	1	34,865,000	92.71%
6	3,800,000	0	11	0	31,066,000	1	34,866,000	92.71%
7	3,801,000	0	11	0	31,066,000	1	34,867,000	92.72%
8	3,802,000	0	11	0	31,066,000	1	34,868,000	92.72%
9	3,803,000	0	11	0	31,066,000	1	34,869,000	92.72%
10	3,804,000	0	11	0	31,066,000	1	34,870,000	92.73%
11	3,805,000	0	11	0	31,066,000	1	34,871,000	92.73%
12	3,806,000	0	11	0	31,066,000	1	34,872,000	92.73%
13	3,807,000	0	11	0	31,066,000	1	34,873,000	92.73%
14	3,808,000	0	11	0	31,066,000	1	34,874,000	92.74%
15	3,809,000	0	11	0	31,066,000	1	34,874,000	92.74%
16	3,810,000	0	11	0	31,066,000	1	34,875,000	92.74%
17	3,811,000	0	11	0	31,066,000	1	34,876,000	92.74%
18	3,812,000	0	11	0	31,066,000	1	34,877,000	92.75%
19	3,813,000	0	11	0	31,066,000	1	34,878,000	92.75%
20	3,814,000	0	11	0	31,066,000	1	34,879,000	92.75%
21	3,815,000	0	11	0	31,066,000	1	34,880,000	92.75%
22	3,816,000	0	11	0	31,066,000	1	34,881,000	92.76%
23	3,817,000	0	11	0	31,066,000	1	34,882,000	92.76%
24	3,818,000	0	11	0	31,066,000	1	34,883,000	92.76%
25	3,819,000	0	11	0	31,066,000	1	34,884,000	92.76%
26	3,820,000	0	11	0	31,066,000	1	34,885,000	92.77%
27	3,821,000	0	11	0	31,066,000	1	34,886,000	92.77%
28	3,822,000	0	11	0	31,066,000	1	34,887,000	92.77%
29	3,823,000	0	11	0	31,066,000	1	34,888,000	92.77%
30	3,824,000	0	11	0	31,066,000	1	34,889,000	92.78%
31	3,825,000	0	11	0	31,066,000	1	34,890,000	92.78%
32	3,826,000	0	11	0	31,066,000	1	34,891,000	92.78%
33	3,827,000	0	11	0	31,066,000	1	34,892,000	92.79%
34	3,828,000	0	11	0	31,066,000	1	34,893,000	92.79%
35	3,829,000	0	11	0	31,066,000	1	34,894,000	92.79%
36	3,830,000	0	11	0	31,066,000	1	34,895,000	92.79%
37	3,831,000	0	11	0	31,066,000	1	34,896,000	92.80%
38	3,832,000	0	11	0	31,066,000	1	34,897,000	92.80%
39	3,833,000	0	11	0	31,066,000	1	34,898,000	92.80%
40	3,834,000	0	11	0	31,066,000	1	34,899,000	92.80%
41	3,835,000	0	11	0	31,066,000	1	34,900,000	92.81%
42	3,836,000	0	11	0	31,066,000	1	34,901,000	92.81%
43	3,837,000	0	11	0	31,066,000	1	34,902,000	92.81%
44	3,838,000	0	11	0	31,066,000	1	34,903,000	92.81%
45	3,839,000	0	11	0	31,066,000	1	34,904,000	92.82%
46	3,840,000	0	11	0	31,066,000	1	34,905,000	92.82%
47	3,841,000	0	11	0	31,066,000	1	34,906,000	92.82%
48	3,842,000	0	11	0	31,066,000	1	34,907,000	92.83%
49	3,843,000	0	11	0	31,066,000	1	34,908,000	92.83%
50	3,844,000	0	11	0	31,066,000	1	34,909,000	92.83%
51	3,845,000	0	11	0	31,066,000	1	34,910,000	92.83%
52	3,846,000	0	11	0	31,066,000	1	34,911,000	92.84%
53	3,847,000	0	11	0	31,066,000	1	34,912,000	92.84%
54	3,848,000	0	11	0	31,066,000	1	34,913,000	92.84%
55	3,846,000	0	11	0	31,066,000	1	34,914,000	92.84%
65	3,846,000	0	11	0	31,066,000	1	34,915,000	92.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	3,850,000	0	11	0	31,066,000	1	34,916,000	92.85%
2	3,851,000	0	11	0	31,066,000	1	34,917,000	92.85%
3	3,852,000	0	11	0	31,066,000	1	34,918,000	92.85%
4	3,853,000	0	11	0	31,066,000	1	34,919,000	92.86%
5	3,854,000	0	11	0	31,066,000	1	34,920,000	92.86%
6	3,855,000	0	11	0	31,066,000	1	34,921,000	92.86%
7	3,856,000	0	11	0	31,066,000	1	34,922,000	92.87%
8	3,857,000	0	11	0	31,066,000	1	34,923,000	92.87%
9	3,858,000	0	11	0	31,066,000	1	34,924,000	92.87%
10	3,859,000	0	11	0	31,066,000	1	34,925,000	92.88%
11	3,860,000	0	11	0	31,066,000	1	34,926,000	92.88%
12	3,861,000	0	11	0	31,066,000	1	34,927,000	92.88%
13	3,862,000	0	11	0	31,066,000	1	34,928,000	92.88%
14	3,863,000	0	11	0	31,066,000	1	34,929,000	92.89%
15	3,864,000	0	11	0	31,066,000	1	34,930,000	92.89%
16	3,865,000	0	11	0	31,066,000	1	34,931,000	92.89%
17	3,866,000	0	11	0	31,066,000	1	34,932,000	92.89%
18	3,867,000	0	11	0	31,066,000	1	34,933,000	92.89%
19	3,868,000	0	11	0	31,066,000	1	34,934,000	92.90%
20	3,869,000	0	11	0	31,066,000	1	34,935,000	92.90%
21	3,870,000	0	11	0	31,066,000	1	34,936,000	92.90%
22	3,871,000	0	11	0	31,066,000	1	34,937,000	92.91%
23	3,872,000	0	11	0	31,066,000	1	34,938,000	92.91%
24	3,873,000	0	11	0	31,066,000	1	34,939,000	92.91%
25	3,874,000	0	11	0	31,066,000	1	34,940,000	92.91%
26	3,875,000	0	11	0	31,066,000	1	34,941,000	92.92%
27	3,876,000	0	11	0	31,066,000	1	34,942,000	92.92%
28	3,877,000	0	11	0	31,066,000	1	34,943,000	92.92%
29	3,878,000	0	11	0	31,066,000	1	34,944,000	92.92%
30	3,879,000	0	11	0	31,066,000	1	34,945,000	92.93%
31	3,880,000	0	11	0	31,066,000	1	34,946,000	92.93%
32	3,881,000	0	11	0	31,066,000	1	34,947,000	92.93%
33	3,882,000	0	11	0	31,066,000	1	34,948,000	92.93%
34	3,883,000	0	11	0	31,066,000	1	34,949,000	92.94%
35	3,884,000	0	11	0	31,066,000	1	34,950,000	92.94%
36	3,885,000	0	11	0	31,066,000	1	34,951,000	92.94%
37	3,886,000	0	11	0	31,066,000	1	34,952,000	92.95%
38	3,887,000	0	11	0	31,066,000	1	34,953,000	92.95%
39	3,888,000	0	11	0	31,066,000	1	34,954,000	92.95%
40	3,889,000	0	11	0	31,066,000	1	34,955,000	92.95%
41	3,890,000	0	11	0	31,066,000	1	34,956,000	92.96%
42	3,891,000	0	11	0	31,066,000	1	34,957,000	92.96%
43	3,892,000	0	11	0	31,066,000	1	34,958,000	92.96%
44	3,893,000	0	11	0	31,066,000	1	34,959,000	92.96%
45	3,894,000	0	11	0	31,066,000	1	34,960,000	92.97%
46	3,895,000	0	11	0	31,066,000	1	34,961,000	92.97%
47	3,896,000	0	11	0	31,066,000	1	34,962,000	92.97%
48	3,897,000	0	11	0	31,066,000	1	34,963,000	92.97%
49	3,898,000	0	11	0	31,066,000	1	34,964,000	92.98%
50	3,899,000	0	11	0	31,066,000	1	34,965,000	92.98%
51	3,900,000	0	11	0	31,066,000	1	34,966,000	92.98%
52	3,901,000	0	11	0	31,066,000	1	34,967,000	92.98%
53	3,902,000	0	11	0	31,066,000	1	34,968,000	92.99%
54	3,903,000	0	11	0	31,066,000	1	34,969,000	92.99%
55	3,904,000	0	11	0	31,066,000	1	34,970,000	92.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	3,905,000	0	11	0	31,066,000	1	34,971,000	93.00%
2	3,906,000	0	11	0	31,066,000	1	34,972,000	93.00%
3	3,907,000	0	11	0	31,066,000	1	34,973,000	93.00%
4	3,908,000	0	11	0	31,066,000	1	34,974,000	93.00%
5	3,909,000	0	11	0	31,066,000	1	34,975,000	93.01%
6	3,910,000	0	11	0	31,066,000	1	34,976,000	93.01%
7	3,911,000	0	11	0	31,066,000	1	34,977,000	93.01%
8	3,912,000	0	11	0	31,066,000	1	34,978,000	93.01%
9	3,913,000	0	11	0	31,066,000	1	34,979,000	93.02%
10	3,914,000	0	11	0	31,066,000	1	34,980,000	93.02%
11	3,915,000	0	11	0	31,066,000	1	34,981,000	93.02%
12	3,916,000	0	11	0	31,066,000	1	34,982,000	93.02%
13	3,917,000	0	11	0	31,066,000	1	34,983,000	93.03%
14	3,918,000	0	11	0	31,066,000	1	34,984,000	93.03%
15	3,919,000	0	11	0	31,066,000	1	34,985,000	93.03%
16	3,920,000	0	11	0	31,066,000	1	34,986,000	93.04%
17	3,921,000	0	11	0	31,066,000	1	34,987,000	93.04%
18	3,922,000	0	11	0	31,066,000	1	34,988,000	93.04%
19	3,923,000	0	11	0	31,066,000	1	34,989,000	93.04%
20	3,924,000	0	11	0	31,066,000	1	34,990,000	93.05%
21	3,925,000	0	11	0	31,066,000	1	34,991,000	93.05%
22	3,926,000	0	11	0	31,066,000	1	34,992,000	93.05%
23	3,927,000	0	11	0	31,066,000	1	34,993,000	93.05%
24	3,928,000	0	11	0	31,066,000	1	34,994,000	93.06%
25	3,929,000	0	11	0	31,066,000	1	34,995,000	93.06%
26	3,930,000	0	11	0	31,066,000	1	34,996,000	93.06%
27	3,931,000	0	11	0	31,066,000	1	34,997,000	93.06%
28	3,932,000	0	11	0	31,066,000	1	34,998,000	93.07%
29	3,933,000	0	11	0	31,066,000	1	34,999,000	93.07%
30	3,934,000	0	11	0	31,066,000	1	35,000,000	93.08%
31	3,935,000	0	11	0	31,066,000	1	35,001,000	93.08%
32	3,936,000	0	11	0	31,066,000	1	35,002,000	93.08%
33	3,937,000	0	11	0	31,066,000	1	35,003,000	93.08%
34	3,938,000	0	11	0	31,066,000	1	35,004,000	93.09%
35	3,939,000	0	11	0	31,066,000	1	35,005,000	93.09%
36	3,940,000	0	11	0	31,066,000	1	35,006,000	93.09%
37	3,941,000	0	11	0	31,066,000	1	35,007,000	93.09%
38	3,942,000	0	11	0	31,066,000	1	35,008,000	93.09%
39	3,943,000	0	11	0	31,066,000	1	35,009,000	93.10%
40	3,944,000	0	11	0	31,066,000	1	35,010,000	93.10%
41	3,945,000	0	11	0	31,066,000	1	35,011,000	93.10%
42	3,946,000	0	11	0	31,066,000	1	35,012,000	93.10%
43	3,947,000	0	11	0	31,066,000	1	35,013,000	93.11%
44	3,948,000	0	11	0	31,066,000	1	35,014,000	93.11%
45	3,949,000	0	11	0	31,066,000	1	35,015,000	93.11%
46	3,950,000	0	11	0	31,066,000	1	35,016,000	93.12%
47	3,951,000	0	11	0	31,066,000	1	35,017,000	93.12%
48	3,952,000	0	11	0	31,066,000	1	35,018,000	93.12%
49	3,953,000	0	11	0	31,066,000	1	35,019,000	93.12%
50	3,954,000	0	11	0	31,066,000	1	35,020,000	93.13%
51	3,955,000	0	11	0	31,066,000	1	35,021,000	93.13%
52	3,956,000	0	11	0	31,066,000	1	35,022,000	93.13%
53	3,957,000	0	11	0	31,066,000	1	35,023,000	93.13%
54	3,958,000	0	11	0	31,066,000	1	35,024,000	93.14%
55	3,959,000	0	11	0	31,066,000	1	35,025,000	93.14%

Billing Analysis Schedules

Florida Public Service Commission

Company: All Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	3,900,000	0	11	0	31,066,000	1	35,026,000	93.14%
2	3,981,000	0	11	0	31,066,000	1	35,027,000	93.14%
3	3,982,000	0	11	0	31,066,000	1	35,028,000	93.16%
4	3,983,000	0	11	0	31,066,000	1	35,029,000	93.16%
5	3,984,000	0	11	0	31,066,000	1	35,030,000	93.16%
6	3,985,000	0	11	0	31,066,000	1	35,031,000	93.16%
7	3,986,000	0	11	0	31,066,000	1	35,032,000	93.16%
8	3,987,000	0	11	0	31,066,000	1	35,033,000	93.16%
9	3,988,000	0	11	0	31,066,000	1	35,034,000	93.16%
10	3,989,000	0	11	0	31,066,000	1	35,035,000	93.17%
11	3,970,000	0	11	0	31,066,000	1	35,036,000	93.17%
12	3,971,000	0	11	0	31,066,000	1	35,037,000	93.17%
13	3,972,000	0	11	0	31,066,000	1	35,038,000	93.17%
14	3,973,000	0	11	0	31,066,000	1	35,039,000	93.18%
15	3,974,000	0	11	0	31,066,000	1	35,040,000	93.18%
16	3,975,000	0	11	0	31,066,000	1	35,041,000	93.18%
17	3,976,000	0	11	0	31,066,000	1	35,042,000	93.18%
18	3,977,000	0	11	0	31,066,000	1	35,043,000	93.19%
19	3,978,000	0	11	0	31,066,000	1	35,044,000	93.19%
20	3,979,000	0	11	0	31,066,000	1	35,045,000	93.19%
21	3,980,000	0	11	0	31,066,000	1	35,046,000	93.20%
22	3,981,000	0	11	0	31,066,000	1	35,047,000	93.20%
23	3,982,000	0	11	0	31,066,000	1	35,048,000	93.20%
24	3,983,000	0	11	0	31,066,000	1	35,049,000	93.20%
25	3,984,000	0	11	0	31,066,000	1	35,050,000	93.21%
26	3,985,000	0	11	0	31,066,000	1	35,051,000	93.21%
27	3,986,000	0	11	0	31,066,000	1	35,052,000	93.21%
28	3,987,000	0	11	0	31,066,000	1	35,053,000	93.21%
29	3,988,000	0	11	0	31,066,000	1	35,054,000	93.22%
30	3,989,000	0	11	0	31,066,000	1	35,055,000	93.22%
31	3,990,000	0	11	0	31,066,000	1	35,056,000	93.22%
32	3,991,000	0	11	0	31,066,000	1	35,057,000	93.22%
33	3,992,000	0	11	0	31,066,000	1	35,058,000	93.23%
34	3,993,000	0	11	0	31,066,000	1	35,059,000	93.23%
35	3,994,000	0	11	0	31,066,000	1	35,060,000	93.23%
36	3,995,000	0	11	0	31,066,000	1	35,061,000	93.23%
37	3,996,000	0	11	0	31,066,000	1	35,062,000	93.24%
38	3,997,000	0	11	0	31,066,000	1	35,063,000	93.24%
39	3,998,000	0	11	0	31,066,000	1	35,064,000	93.24%
40	3,999,000	0	11	0	31,066,000	1	35,065,000	93.25%
41	4,000,000	0	11	0	31,066,000	1	35,066,000	93.25%
42	4,001,000	0	11	0	31,066,000	1	35,067,000	93.25%
43	4,002,000	0	11	0	31,066,000	1	35,068,000	93.25%
44	4,003,000	0	11	0	31,066,000	1	35,069,000	93.26%
45	4,004,000	0	11	0	31,066,000	1	35,070,000	93.26%
46	4,005,000	0	11	0	31,066,000	1	35,071,000	93.26%
47	4,006,000	0	11	0	31,066,000	1	35,072,000	93.26%
48	4,007,000	0	11	0	31,066,000	1	35,073,000	93.27%
49	4,008,000	0	11	0	31,066,000	1	35,074,000	93.27%
50	4,009,000	0	11	0	31,066,000	1	35,075,000	93.27%
51	4,010,000	0	11	0	31,066,000	1	35,076,000	93.27%
52	4,011,000	0	11	0	31,066,000	1	35,077,000	93.28%
53	4,012,000	0	11	0	31,066,000	1	35,078,000	93.28%
54	4,013,000	0	11	0	31,066,000	1	35,079,000	93.28%
55	4,014,000	0	11	0	31,066,000	1	35,080,000	93.28%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	4,016,000	0	11	0	31,066,000	1	35,081,000	93.29%
2	4,016,000	0	11	0	31,066,000	1	35,082,000	93.20%
3	4,017,000	0	11	0	31,066,000	1	35,083,000	93.20%
4	4,018,000	0	11	0	31,066,000	1	35,084,000	93.30%
5	4,019,000	0	11	0	31,066,000	1	35,085,000	93.30%
6	4,020,000	0	11	0	31,066,000	1	35,086,000	93.30%
7	4,021,000	0	11	0	31,066,000	1	35,087,000	93.30%
8	4,022,000	0	11	0	31,066,000	1	35,088,000	93.31%
9	4,023,000	0	11	0	31,066,000	1	35,089,000	93.31%
10	4,024,000	0	11	0	31,066,000	1	35,090,000	93.31%
11	4,025,000	0	11	0	31,066,000	1	35,091,000	93.31%
12	4,026,000	0	11	0	31,066,000	1	35,092,000	93.32%
13	4,027,000	0	11	0	31,066,000	1	35,093,000	93.32%
14	4,028,000	0	11	0	31,066,000	1	35,094,000	93.32%
15	4,029,000	0	11	0	31,066,000	1	35,095,000	93.33%
16	4,030,000	0	11	0	31,066,000	1	35,096,000	93.33%
17	4,031,000	0	11	0	31,066,000	1	35,097,000	93.33%
18	4,032,000	0	11	0	31,066,000	1	35,098,000	93.33%
19	4,033,000	0	11	0	31,066,000	1	35,099,000	93.34%
20	4,034,000	0	11	0	31,066,000	1	35,100,000	93.34%
21	4,035,000	0	11	0	31,066,000	1	35,101,000	93.34%
22	4,036,000	0	11	0	31,066,000	1	35,102,000	93.34%
23	4,037,000	0	11	0	31,066,000	1	35,103,000	93.35%
24	4,038,000	0	11	0	31,066,000	1	35,104,000	93.35%
25	4,039,000	0	11	0	31,066,000	1	35,105,000	93.35%
26	4,040,000	0	11	0	31,066,000	1	35,106,000	93.35%
27	4,041,000	0	11	0	31,066,000	1	35,107,000	93.36%
28	4,042,000	0	11	0	31,066,000	1	35,108,000	93.36%
29	4,043,000	0	11	0	31,066,000	1	35,109,000	93.36%
30	4,044,000	0	11	0	31,066,000	1	35,110,000	93.37%
31	4,045,000	0	11	0	31,066,000	1	35,111,000	93.37%
32	4,046,000	0	11	0	31,066,000	1	35,112,000	93.37%
33	4,047,000	0	11	0	31,066,000	1	35,113,000	93.37%
34	4,048,000	0	11	0	31,066,000	1	35,114,000	93.38%
35	4,049,000	0	11	0	31,066,000	1	35,115,000	93.38%
36	4,050,000	0	11	0	31,066,000	1	35,116,000	93.38%
37	4,051,000	0	11	0	31,066,000	1	35,117,000	93.38%
38	4,052,000	0	11	0	31,066,000	1	35,118,000	93.39%
39	4,053,000	0	11	0	31,066,000	1	35,119,000	93.39%
40	4,054,000	0	11	0	31,066,000	1	35,120,000	93.39%
41	4,055,000	0	11	0	31,066,000	1	35,121,000	93.40%
42	4,056,000	0	11	0	31,066,000	1	35,122,000	93.40%
43	4,057,000	0	11	0	31,066,000	1	35,123,000	93.40%
44	4,058,000	0	11	0	31,066,000	1	35,124,000	93.40%
45	4,059,000	0	11	0	31,066,000	1	35,125,000	93.41%
46	4,060,000	0	11	0	31,066,000	1	35,126,000	93.41%
47	4,061,000	0	11	0	31,066,000	1	35,127,000	93.41%
48	4,062,000	0	11	0	31,066,000	1	35,128,000	93.41%
49	4,063,000	0	11	0	31,066,000	1	35,129,000	93.42%
50	4,064,000	0	11	0	31,066,000	1	35,130,000	93.42%
51	4,065,000	0	11	0	31,066,000	1	35,131,000	93.42%
52	4,066,000	0	11	0	31,066,000	1	35,132,000	93.42%
53	4,067,000	0	11	0	31,066,000	1	35,133,000	93.43%
54	4,068,000	0	11	0	31,066,000	1	35,134,000	93.43%
55	4,069,000	0	11	0	31,066,000	1	35,135,000	93.43%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) ÷ (6)] + (5)	(8) Percentage of Total
1	4,070,000	0	11	0	31,066,000	1	35,136,000	93.43%
2	4,071,000	0	11	0	31,066,000	1	35,137,000	93.44%
3	4,072,000	0	11	0	31,066,000	1	35,138,000	93.44%
4	4,073,000	0	11	0	31,066,000	1	35,139,000	93.44%
5	4,074,000	0	11	0	31,066,000	1	35,140,000	93.45%
6	4,075,000	0	11	0	31,066,000	1	35,141,000	93.45%
7	4,076,000	0	11	0	31,066,000	1	35,142,000	93.45%
8	4,077,000	0	11	0	31,066,000	1	35,143,000	93.45%
9	4,078,000	0	11	0	31,066,000	1	35,144,000	93.46%
10	4,079,000	0	11	0	31,066,000	1	35,145,000	93.46%
11	4,080,000	0	11	0	31,066,000	1	35,146,000	93.46%
12	4,081,000	0	11	0	31,066,000	1	35,147,000	93.46%
13	4,082,000	0	11	0	31,066,000	1	35,148,000	93.47%
14	4,083,000	0	11	0	31,066,000	1	35,149,000	93.47%
15	4,084,000	0	11	0	31,066,000	1	35,150,000	93.47%
16	4,085,000	0	11	0	31,066,000	1	35,151,000	93.47%
17	4,086,000	0	11	0	31,066,000	1	35,152,000	93.48%
18	4,087,000	0	11	0	31,066,000	1	35,153,000	93.48%
19	4,088,000	0	11	0	31,066,000	1	35,154,000	93.48%
20	4,089,000	0	11	0	31,066,000	1	35,155,000	93.48%
21	4,090,000	0	11	0	31,066,000	1	35,156,000	93.49%
22	4,091,000	0	11	0	31,066,000	1	35,157,000	93.49%
23	4,092,000	0	11	0	31,066,000	1	35,158,000	93.49%
24	4,093,000	0	11	0	31,066,000	1	35,159,000	93.50%
25	4,094,000	0	11	0	31,066,000	1	35,160,000	93.50%
26	4,095,000	0	11	0	31,066,000	1	35,161,000	93.50%
27	4,096,000	0	11	0	31,066,000	1	35,162,000	93.51%
28	4,097,000	0	11	0	31,066,000	1	35,163,000	93.51%
29	4,098,000	0	11	0	31,066,000	1	35,164,000	93.51%
30	4,099,000	0	11	0	31,066,000	1	35,165,000	93.51%
31	4,100,000	0	11	0	31,066,000	1	35,166,000	93.51%
32	4,101,000	0	11	0	31,066,000	1	35,167,000	93.52%
33	4,102,000	0	11	0	31,066,000	1	35,168,000	93.52%
34	4,103,000	0	11	0	31,066,000	1	35,169,000	93.52%
35	4,104,000	0	11	0	31,066,000	1	35,170,000	93.52%
36	4,105,000	0	11	0	31,066,000	1	35,171,000	93.53%
37	4,106,000	0	11	0	31,066,000	1	35,172,000	93.53%
38	4,107,000	0	11	0	31,066,000	1	35,173,000	93.53%
39	4,108,000	0	11	0	31,066,000	1	35,174,000	93.54%
40	4,109,000	0	11	0	31,066,000	1	35,175,000	93.54%
41	4,110,000	0	11	0	31,066,000	1	35,176,000	93.54%
42	4,111,000	0	11	0	31,066,000	1	35,177,000	93.54%
43	4,112,000	0	11	0	31,066,000	1	35,178,000	93.55%
44	4,113,000	0	11	0	31,066,000	1	35,179,000	93.55%
45	4,114,000	0	11	0	31,066,000	1	35,180,000	93.55%
46	4,115,000	0	11	0	31,066,000	1	35,181,000	93.55%
47	4,116,000	0	11	0	31,066,000	1	35,182,000	93.56%
48	4,117,000	0	11	0	31,066,000	1	35,183,000	93.56%
49	4,118,000	0	11	0	31,066,000	1	35,184,000	93.56%
50	4,119,000	0	11	0	31,066,000	1	35,185,000	93.56%
51	4,120,000	0	11	0	31,066,000	1	35,186,000	93.57%
52	4,121,000	0	11	0	31,066,000	1	35,187,000	93.57%
53	4,122,000	0	11	0	31,066,000	1	35,188,000	93.57%
54	4,123,000	0	11	0	31,066,000	1	35,189,000	93.58%
55	4,124,000	0	11	0	31,066,000	1	35,190,000	93.58%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	4,125,000	0	11	0	31,066,000	1	35,161,000	93.60%
2	4,126,000	0	11	0	31,066,000	1	35,162,000	93.60%
3	4,127,000	0	11	0	31,066,000	1	35,163,000	93.60%
4	4,128,000	0	11	0	31,066,000	1	35,164,000	93.60%
5	4,129,000	0	11	0	31,066,000	1	35,165,000	93.60%
6	4,130,000	0	11	0	31,066,000	1	35,166,000	93.60%
7	4,131,000	0	11	0	31,066,000	1	35,167,000	93.60%
8	4,132,000	0	11	0	31,066,000	1	35,168,000	93.60%
9	4,133,000	0	11	0	31,066,000	1	35,169,000	93.60%
10	4,134,000	0	11	0	31,066,000	1	35,200,000	93.61%
11	4,135,000	0	11	0	31,066,000	1	35,201,000	93.61%
12	4,136,000	0	11	0	31,066,000	1	35,202,000	93.61%
13	4,137,000	0	11	0	31,066,000	1	35,203,000	93.61%
14	4,138,000	0	11	0	31,066,000	1	35,204,000	93.62%
15	4,139,000	0	11	0	31,066,000	1	35,205,000	93.62%
16	4,140,000	0	11	0	31,066,000	1	35,206,000	93.62%
17	4,141,000	0	11	0	31,066,000	1	35,207,000	93.62%
18	4,142,000	0	11	0	31,066,000	1	35,208,000	93.63%
19	4,143,000	0	11	0	31,066,000	1	35,209,000	93.63%
20	4,144,000	0	11	0	31,066,000	1	35,210,000	93.63%
21	4,145,000	0	11	0	31,066,000	1	35,211,000	93.63%
22	4,146,000	0	11	0	31,066,000	1	35,212,000	93.64%
23	4,147,000	0	11	0	31,066,000	1	35,213,000	93.64%
24	4,148,000	0	11	0	31,066,000	1	35,214,000	93.64%
25	4,149,000	0	11	0	31,066,000	1	35,216,000	93.65%
26	4,150,000	0	11	0	31,066,000	1	35,217,000	93.65%
27	4,151,000	0	11	0	31,066,000	1	35,218,000	93.65%
28	4,152,000	0	11	0	31,066,000	1	35,219,000	93.65%
29	4,153,000	0	11	0	31,066,000	1	35,220,000	93.65%
30	4,154,000	0	11	0	31,066,000	1	35,221,000	93.65%
31	4,155,000	0	11	0	31,066,000	1	35,222,000	93.65%
32	4,156,000	0	11	0	31,066,000	1	35,223,000	93.67%
33	4,157,000	0	11	0	31,066,000	1	35,224,000	93.67%
34	4,158,000	0	11	0	31,066,000	1	35,225,000	93.67%
35	4,159,000	0	11	0	31,066,000	1	35,226,000	93.67%
36	4,160,000	0	11	0	31,066,000	1	35,227,000	93.68%
37	4,161,000	0	11	0	31,066,000	1	35,228,000	93.68%
38	4,162,000	0	11	0	31,066,000	1	35,229,000	93.68%
39	4,163,000	0	11	0	31,066,000	1	35,230,000	93.68%
40	4,164,000	0	11	0	31,066,000	1	35,231,000	93.68%
41	4,165,000	0	11	0	31,066,000	1	35,232,000	93.68%
42	4,166,000	0	11	0	31,066,000	1	35,233,000	93.69%
43	4,167,000	0	11	0	31,066,000	1	35,234,000	93.69%
44	4,168,000	0	11	0	31,066,000	1	35,234,000	93.69%
45	4,169,000	0	11	0	31,066,000	1	35,235,000	93.70%
46	4,170,000	0	11	0	31,066,000	1	35,236,000	93.70%
47	4,171,000	0	11	0	31,066,000	1	35,237,000	93.71%
48	4,172,000	0	11	0	31,066,000	1	35,238,000	93.71%
49	4,173,000	0	11	0	31,066,000	1	35,239,000	93.71%
50	4,174,000	0	11	0	31,066,000	1	35,240,000	93.71%
51	4,175,000	0	11	0	31,066,000	1	35,241,000	93.72%
52	4,176,000	0	11	0	31,066,000	1	35,242,000	93.72%
53	4,177,000	0	11	0	31,066,000	1	35,243,000	93.72%
54	4,178,000	0	11	0	31,066,000	1	35,244,000	93.72%
55	4,179,000	0	11	0	31,066,000	1	35,245,000	93.72%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-HVS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	4,180,000	0	11	0	31,066,000	1	35,246,000	93.73%
2	4,181,000	0	11	0	31,066,000	1	35,247,000	93.73%
3	4,182,000	0	11	0	31,066,000	1	35,248,000	93.73%
4	4,183,000	0	11	0	31,066,000	1	35,249,000	93.73%
5	4,184,000	0	11	0	31,066,000	1	35,250,000	93.74%
6	4,185,000	0	11	0	31,066,000	1	35,251,000	93.74%
7	4,186,000	0	11	0	31,066,000	1	35,252,000	93.74%
8	4,187,000	0	11	0	31,066,000	1	35,253,000	93.75%
9	4,188,000	0	11	0	31,066,000	1	35,254,000	93.75%
10	4,189,000	0	11	0	31,066,000	1	35,255,000	93.75%
11	4,190,000	0	11	0	31,066,000	1	35,256,000	93.75%
12	4,191,000	0	11	0	31,066,000	1	35,257,000	93.76%
13	4,192,000	0	11	0	31,066,000	1	35,258,000	93.76%
14	4,193,000	0	11	0	31,066,000	1	35,259,000	93.76%
15	4,194,000	0	11	0	31,066,000	1	35,260,000	93.77%
16	4,195,000	0	11	0	31,066,000	1	35,261,000	93.77%
17	4,196,000	0	11	0	31,066,000	1	35,262,000	93.77%
18	4,197,000	0	11	0	31,066,000	1	35,263,000	93.77%
19	4,198,000	0	11	0	31,066,000	1	35,264,000	93.77%
20	4,199,000	0	11	0	31,066,000	1	35,265,000	93.78%
21	4,200,000	0	11	0	31,066,000	1	35,266,000	93.78%
22	4,201,000	0	11	0	31,066,000	1	35,267,000	93.78%
23	4,202,000	0	11	0	31,066,000	1	35,268,000	93.79%
24	4,203,000	0	11	0	31,066,000	1	35,269,000	93.79%
25	4,204,000	0	11	0	31,066,000	1	35,270,000	93.79%
26	4,205,000	0	11	0	31,066,000	1	35,271,000	93.80%
27	4,206,000	0	11	0	31,066,000	1	35,272,000	93.80%
28	4,207,000	0	11	0	31,066,000	1	35,273,000	93.80%
29	4,208,000	0	11	0	31,066,000	1	35,274,000	93.80%
30	4,209,000	0	11	0	31,066,000	1	35,275,000	93.81%
31	4,210,000	0	11	0	31,066,000	1	35,276,000	93.81%
32	4,211,000	0	11	0	31,066,000	1	35,277,000	93.81%
33	4,212,000	0	11	0	31,066,000	1	35,278,000	93.81%
34	4,213,000	0	11	0	31,066,000	1	35,279,000	93.82%
35	4,214,000	0	11	0	31,066,000	1	35,280,000	93.82%
36	4,215,000	0	11	0	31,066,000	1	35,281,000	93.82%
37	4,216,000	0	11	0	31,066,000	1	35,282,000	93.83%
38	4,217,000	0	11	0	31,066,000	1	35,283,000	93.83%
39	4,218,000	0	11	0	31,066,000	1	35,284,000	93.83%
40	4,219,000	0	11	0	31,066,000	1	35,285,000	93.83%
41	4,220,000	0	11	0	31,066,000	1	35,286,000	93.84%
42	4,221,000	0	11	0	31,066,000	1	35,287,000	93.84%
43	4,222,000	0	11	0	31,066,000	1	35,288,000	93.84%
44	4,223,000	0	11	0	31,066,000	1	35,289,000	93.84%
45	4,224,000	0	11	0	31,066,000	1	35,290,000	93.85%
46	4,225,000	0	11	0	31,066,000	1	35,291,000	93.85%
47	4,226,000	0	11	0	31,066,000	1	35,292,000	93.85%
48	4,227,000	0	11	0	31,066,000	1	35,293,000	93.85%
49	4,228,000	0	11	0	31,066,000	1	35,294,000	93.85%
50	4,229,000	0	11	0	31,066,000	1	35,295,000	93.86%
51	4,230,000	0	11	0	31,066,000	1	35,296,000	93.86%
52	4,231,000	0	11	0	31,066,000	1	35,297,000	93.86%
53	4,232,000	0	11	0	31,066,000	1	35,298,000	93.87%
54	4,233,000	0	11	0	31,066,000	1	35,299,000	93.87%
55	4,234,000	0	11	0	31,066,000	1	35,300,000	93.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,235,000	0	11	0	31,066,000	1	35,301,000	93.87%
2	4,238,000	0	11	0	31,066,000	1	35,302,000	93.88%
3	4,237,000	0	11	0	31,066,000	1	35,303,000	93.88%
4	4,238,000	0	11	0	31,066,000	1	35,304,000	93.88%
5	4,236,000	0	11	0	31,066,000	1	35,305,000	93.88%
6	4,240,000	0	11	0	31,066,000	1	35,306,000	93.86%
7	4,241,000	0	11	0	31,066,000	1	35,307,000	93.86%
8	4,242,000	0	11	0	31,066,000	1	35,308,000	93.86%
9	4,243,000	0	11	0	31,066,000	1	35,309,000	93.86%
10	4,244,000	0	11	0	31,066,000	1	35,310,000	93.86%
11	4,245,000	0	11	0	31,066,000	1	35,311,000	93.86%
12	4,246,000	0	11	0	31,066,000	1	35,312,000	93.86%
13	4,247,000	0	11	0	31,066,000	1	35,313,000	93.86%
14	4,248,000	0	11	0	31,066,000	1	35,314,000	93.81%
15	4,249,000	0	11	0	31,066,000	1	35,315,000	93.81%
16	4,250,000	0	11	0	31,066,000	1	35,316,000	93.81%
17	4,251,000	0	11	0	31,066,000	1	35,317,000	93.82%
18	4,252,000	0	11	0	31,066,000	1	35,318,000	93.82%
19	4,253,000	0	11	0	31,066,000	1	35,319,000	93.82%
20	4,254,000	0	11	0	31,066,000	1	35,320,000	93.82%
21	4,255,000	0	11	0	31,066,000	1	35,321,000	93.83%
22	4,256,000	0	11	0	31,066,000	1	35,322,000	93.83%
23	4,257,000	0	11	0	31,066,000	1	35,323,000	93.83%
24	4,258,000	0	11	0	31,066,000	1	35,324,000	93.83%
25	4,259,000	0	11	0	31,066,000	1	35,325,000	93.84%
26	4,260,000	0	11	0	31,066,000	1	35,326,000	93.84%
27	4,261,000	0	11	0	31,066,000	1	35,327,000	93.84%
28	4,262,000	0	11	0	31,066,000	1	35,328,000	93.84%
29	4,263,000	0	11	0	31,066,000	1	35,329,000	93.85%
30	4,264,000	0	11	0	31,066,000	1	35,330,000	93.85%
31	4,265,000	0	11	0	31,066,000	1	35,331,000	93.85%
32	4,266,000	0	11	0	31,066,000	1	35,332,000	93.85%
33	4,267,000	0	11	0	31,066,000	1	35,333,000	93.85%
34	4,268,000	0	11	0	31,066,000	1	35,334,000	93.85%
35	4,269,000	0	11	0	31,066,000	1	35,335,000	93.85%
36	4,270,000	0	11	0	31,066,000	1	35,336,000	93.87%
37	4,271,000	0	11	0	31,066,000	1	35,337,000	93.87%
38	4,272,000	0	11	0	31,066,000	1	35,338,000	93.87%
39	4,273,000	0	11	0	31,066,000	1	35,339,000	93.87%
40	4,274,000	0	11	0	31,066,000	1	35,340,000	93.88%
41	4,275,000	0	11	0	31,066,000	1	35,341,000	93.88%
42	4,276,000	0	11	0	31,066,000	1	35,342,000	93.88%
43	4,277,000	0	11	0	31,066,000	1	35,343,000	93.88%
44	4,278,000	0	11	0	31,066,000	1	35,344,000	93.88%
45	4,279,000	0	11	0	31,066,000	1	35,345,000	93.89%
46	4,280,000	0	11	0	31,066,000	1	35,346,000	93.89%
47	4,281,000	0	11	0	31,066,000	1	35,347,000	94.00%
48	4,282,000	0	11	0	31,066,000	1	35,348,000	94.00%
49	4,283,000	0	11	0	31,066,000	1	35,349,000	94.00%
50	4,284,000	0	11	0	31,066,000	1	35,350,000	94.00%
51	4,285,000	0	11	0	31,066,000	1	35,351,000	94.01%
52	4,286,000	0	11	0	31,066,000	1	35,352,000	94.01%
53	4,287,000	0	11	0	31,066,000	1	35,353,000	94.01%
54	4,288,000	0	11	0	31,066,000	1	35,354,000	94.01%
55	4,289,000	0	11	0	31,066,000	1	35,355,000	94.02%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	4,290,000	0	11	0	31,066,000	1	35,356,000	94.02%
2	4,291,000	0	11	0	31,066,000	1	35,357,000	94.02%
3	4,292,000	0	11	0	31,066,000	1	35,358,000	94.02%
4	4,293,000	0	11	0	31,066,000	1	35,359,000	94.03%
5	4,294,000	0	11	0	31,066,000	1	35,360,000	94.03%
6	4,295,000	0	11	0	31,066,000	1	35,361,000	94.03%
7	4,296,000	0	11	0	31,066,000	1	35,362,000	94.04%
8	4,297,000	0	11	0	31,066,000	1	35,363,000	94.04%
9	4,298,000	0	11	0	31,066,000	1	35,364,000	94.04%
10	4,299,000	0	11	0	31,066,000	1	35,365,000	94.04%
11	4,300,000	0	11	0	31,066,000	1	35,366,000	94.05%
12	4,301,000	0	11	0	31,066,000	1	35,367,000	94.05%
13	4,302,000	0	11	0	31,066,000	1	35,368,000	94.05%
14	4,303,000	0	11	0	31,066,000	1	35,369,000	94.05%
15	4,304,000	0	11	0	31,066,000	1	35,370,000	94.06%
16	4,305,000	0	11	0	31,066,000	1	35,371,000	94.06%
17	4,306,000	0	11	0	31,066,000	1	35,372,000	94.06%
18	4,307,000	0	11	0	31,066,000	1	35,373,000	94.06%
19	4,308,000	0	11	0	31,066,000	1	35,374,000	94.07%
20	4,309,000	0	11	0	31,066,000	1	35,375,000	94.07%
21	4,310,000	0	11	0	31,066,000	1	35,376,000	94.07%
22	4,311,000	0	11	0	31,066,000	1	35,377,000	94.08%
23	4,312,000	0	11	0	31,066,000	1	35,378,000	94.08%
24	4,313,000	0	11	0	31,066,000	1	35,379,000	94.08%
25	4,314,000	0	11	0	31,066,000	1	35,380,000	94.08%
26	4,315,000	0	11	0	31,066,000	1	35,381,000	94.09%
27	4,316,000	0	11	0	31,066,000	1	35,382,000	94.09%
28	4,317,000	0	11	0	31,066,000	1	35,383,000	94.09%
29	4,318,000	0	11	0	31,066,000	1	35,384,000	94.09%
30	4,319,000	0	11	0	31,066,000	1	35,385,000	94.10%
31	4,320,000	0	11	0	31,066,000	1	35,386,000	94.10%
32	4,321,000	0	11	0	31,066,000	1	35,387,000	94.10%
33	4,322,000	0	11	0	31,066,000	1	35,388,000	94.11%
34	4,323,000	0	11	0	31,066,000	1	35,389,000	94.11%
35	4,324,000	0	11	0	31,066,000	1	35,390,000	94.11%
36	4,325,000	0	11	0	31,066,000	1	35,391,000	94.11%
37	4,326,000	0	11	0	31,066,000	1	35,392,000	94.12%
38	4,327,000	0	11	0	31,066,000	1	35,393,000	94.12%
39	4,328,000	0	11	0	31,066,000	1	35,394,000	94.12%
40	4,329,000	0	11	0	31,066,000	1	35,395,000	94.12%
41	4,330,000	0	11	0	31,066,000	1	35,396,000	94.13%
42	4,331,000	0	11	0	31,066,000	1	35,397,000	94.13%
43	4,332,000	0	11	0	31,066,000	1	35,398,000	94.13%
44	4,333,000	0	11	0	31,066,000	1	35,399,000	94.13%
45	4,334,000	0	11	0	31,066,000	1	35,400,000	94.14%
46	4,335,000	0	11	0	31,066,000	1	35,401,000	94.14%
47	4,336,000	0	11	0	31,066,000	1	35,402,000	94.14%
48	4,337,000	0	11	0	31,066,000	1	35,403,000	94.14%
49	4,338,000	0	11	0	31,066,000	1	35,404,000	94.15%
50	4,339,000	0	11	0	31,066,000	1	35,405,000	94.15%
51	4,340,000	0	11	0	31,066,000	1	35,406,000	94.15%
52	4,341,000	0	11	0	31,066,000	1	35,407,000	94.16%
53	4,342,000	0	11	0	31,066,000	1	35,408,000	94.16%
54	4,343,000	0	11	0	31,066,000	1	35,409,000	94.16%
55	4,344,000	0	11	0	31,066,000	1	35,410,000	94.16%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	4,345,000	0	11	0	31,066,000	1	35,411,000	94.17%
2	4,346,000	0	11	0	31,066,000	1	35,412,000	94.17%
3	4,347,000	0	11	0	31,066,000	1	35,413,000	94.17%
4	4,348,000	0	11	0	31,066,000	1	35,414,000	94.17%
5	4,348,000	0	11	0	31,066,000	1	35,415,000	94.18%
6	4,350,000	0	11	0	31,066,000	1	35,416,000	94.18%
7	4,351,000	0	11	0	31,066,000	1	35,417,000	94.18%
8	4,352,000	0	11	0	31,066,000	1	35,418,000	94.18%
9	4,353,000	0	11	0	31,066,000	1	35,419,000	94.19%
10	4,354,000	0	11	0	31,066,000	1	35,420,000	94.19%
11	4,355,000	0	11	0	31,066,000	1	35,421,000	94.19%
12	4,356,000	0	11	0	31,066,000	1	35,422,000	94.19%
13	4,357,000	0	11	0	31,066,000	1	35,423,000	94.20%
14	4,358,000	0	11	0	31,066,000	1	35,424,000	94.20%
15	4,359,000	0	11	0	31,066,000	1	35,425,000	94.20%
16	4,360,000	0	11	0	31,066,000	1	35,426,000	94.20%
17	4,361,000	0	11	0	31,066,000	1	35,427,000	94.21%
18	4,362,000	0	11	0	31,066,000	1	35,428,000	94.21%
19	4,363,000	0	11	0	31,066,000	1	35,429,000	94.21%
20	4,364,000	0	11	0	31,066,000	1	35,430,000	94.22%
21	4,365,000	0	11	0	31,066,000	1	35,431,000	94.22%
22	4,366,000	0	11	0	31,066,000	1	35,432,000	94.22%
23	4,367,000	0	11	0	31,066,000	1	35,433,000	94.22%
24	4,368,000	0	11	0	31,066,000	1	35,434,000	94.23%
25	4,369,000	0	11	0	31,066,000	1	35,435,000	94.23%
26	4,370,000	0	11	0	31,066,000	1	35,436,000	94.23%
27	4,371,000	0	11	0	31,066,000	1	35,437,000	94.23%
28	4,372,000	0	11	0	31,066,000	1	35,438,000	94.24%
29	4,373,000	0	11	0	31,066,000	1	35,439,000	94.24%
30	4,374,000	0	11	0	31,066,000	1	35,440,000	94.24%
31	4,375,000	0	11	0	31,066,000	1	35,441,000	94.25%
32	4,376,000	0	11	0	31,066,000	1	35,442,000	94.25%
33	4,377,000	0	11	0	31,066,000	1	35,443,000	94.25%
34	4,378,000	0	11	0	31,066,000	1	35,444,000	94.25%
35	4,379,000	0	11	0	31,066,000	1	35,445,000	94.26%
36	4,380,000	0	11	0	31,066,000	1	35,446,000	94.26%
37	4,381,000	0	11	0	31,066,000	1	35,447,000	94.26%
38	4,382,000	0	11	0	31,066,000	1	35,448,000	94.26%
39	4,383,000	0	11	0	31,066,000	1	35,449,000	94.27%
40	4,384,000	0	11	0	31,066,000	1	35,450,000	94.27%
41	4,385,000	0	11	0	31,066,000	1	35,451,000	94.27%
42	4,386,000	0	11	0	31,066,000	1	35,452,000	94.27%
43	4,387,000	0	11	0	31,066,000	1	35,453,000	94.28%
44	4,388,000	0	11	0	31,066,000	1	35,454,000	94.28%
45	4,389,000	0	11	0	31,066,000	1	35,455,000	94.28%
46	4,390,000	0	11	0	31,066,000	1	35,456,000	94.29%
47	4,391,000	0	11	0	31,066,000	1	35,457,000	94.29%
48	4,392,000	0	11	0	31,066,000	1	35,458,000	94.29%
49	4,393,000	0	11	0	31,066,000	1	35,459,000	94.29%
50	4,394,000	0	11	0	31,066,000	1	35,460,000	94.30%
51	4,395,000	0	11	0	31,066,000	1	35,461,000	94.30%
52	4,396,000	0	11	0	31,066,000	1	35,462,000	94.30%
53	4,397,000	0	11	0	31,066,000	1	35,463,000	94.31%
54	4,398,000	0	11	0	31,066,000	1	35,464,000	94.31%
55	4,399,000	0	11	0	31,066,000	1	35,465,000	94.31%

Billing Analyze Schedules

Florida Public Service Commission

Company: N1 Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	4,400,000	0	11	0	31,066,000	1	35,466,000	94.31%
2	4,401,000	0	11	0	31,066,000	1	35,467,000	94.31%
3	4,402,000	0	11	0	31,066,000	1	35,468,000	94.32%
4	4,403,000	0	11	0	31,066,000	1	35,469,000	94.32%
5	4,404,000	0	11	0	31,066,000	1	35,470,000	94.32%
6	4,405,000	0	11	0	31,066,000	1	35,471,000	94.33%
7	4,406,000	0	11	0	31,066,000	1	35,472,000	94.33%
8	4,407,000	0	11	0	31,066,000	1	35,473,000	94.33%
9	4,408,000	0	11	0	31,066,000	1	35,474,000	94.33%
10	4,409,000	0	11	0	31,066,000	1	35,475,000	94.34%
11	4,410,000	0	11	0	31,066,000	1	35,476,000	94.34%
12	4,411,000	0	11	0	31,066,000	1	35,477,000	94.34%
13	4,412,000	0	11	0	31,066,000	1	35,478,000	94.34%
14	4,413,000	0	11	0	31,066,000	1	35,479,000	94.35%
15	4,414,000	0	11	0	31,066,000	1	35,480,000	94.35%
16	4,415,000	0	11	0	31,066,000	1	35,481,000	94.35%
17	4,416,000	0	11	0	31,066,000	1	35,482,000	94.36%
18	4,417,000	0	11	0	31,066,000	1	35,483,000	94.36%
19	4,418,000	0	11	0	31,066,000	1	35,484,000	94.36%
20	4,419,000	0	11	0	31,066,000	1	35,485,000	94.37%
21	4,420,000	0	11	0	31,066,000	1	35,486,000	94.37%
22	4,421,000	0	11	0	31,066,000	1	35,487,000	94.37%
23	4,422,000	0	11	0	31,066,000	1	35,488,000	94.37%
24	4,423,000	0	11	0	31,066,000	1	35,489,000	94.38%
25	4,424,000	0	11	0	31,066,000	1	35,490,000	94.38%
26	4,425,000	0	11	0	31,066,000	1	35,491,000	94.38%
27	4,426,000	0	11	0	31,066,000	1	35,492,000	94.38%
28	4,427,000	0	11	0	31,066,000	1	35,493,000	94.39%
29	4,428,000	0	11	0	31,066,000	1	35,494,000	94.39%
30	4,429,000	0	11	0	31,066,000	1	35,495,000	94.39%
31	4,430,000	0	11	0	31,066,000	1	35,496,000	94.39%
32	4,431,000	0	11	0	31,066,000	1	35,497,000	94.39%
33	4,432,000	0	11	0	31,066,000	1	35,498,000	94.40%
34	4,433,000	0	11	0	31,066,000	1	35,499,000	94.40%
35	4,434,000	0	11	0	31,066,000	1	35,500,000	94.40%
36	4,435,000	0	11	0	31,066,000	1	35,501,000	94.40%
37	4,436,000	0	11	0	31,066,000	1	35,502,000	94.41%
38	4,437,000	0	11	0	31,066,000	1	35,503,000	94.41%
39	4,438,000	0	11	0	31,066,000	1	35,504,000	94.41%
40	4,439,000	0	11	0	31,066,000	1	35,505,000	94.42%
41	4,440,000	0	11	0	31,066,000	1	35,506,000	94.42%
42	4,441,000	0	11	0	31,066,000	1	35,507,000	94.42%
43	4,442,000	0	11	0	31,066,000	1	35,508,000	94.42%
44	4,443,000	0	11	0	31,066,000	1	35,509,000	94.43%
45	4,444,000	0	11	0	31,066,000	1	35,510,000	94.43%
46	4,445,000	0	11	0	31,066,000	1	35,511,000	94.43%
47	4,446,000	0	11	0	31,066,000	1	35,512,000	94.44%
48	4,447,000	0	11	0	31,066,000	1	35,513,000	94.44%
49	4,448,000	0	11	0	31,066,000	1	35,514,000	94.44%
50	4,449,000	0	11	0	31,066,000	1	35,515,000	94.44%
51	4,450,000	0	11	0	31,066,000	1	35,516,000	94.44%
52	4,451,000	0	11	0	31,066,000	1	35,517,000	94.45%
53	4,452,000	0	11	0	31,066,000	1	35,518,000	94.45%
54	4,453,000	0	11	0	31,066,000	1	35,519,000	94.45%
55	4,454,000	0	11	0	31,066,000	1	35,520,000	94.46%

Billing Analysis Schedules

Florida Public Service Commission

Company: Nf Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total	
1	4,455,000	0	11	0	31,066,000	1	35,821,000	94.46%	
2	4,456,000	0	11	0	31,066,000	1	35,822,000	94.46%	
3	4,457,000	0	11	0	31,066,000	1	35,823,000	94.46%	
4	4,458,000	0	11	0	31,066,000	1	35,824,000	94.47%	
5	4,459,000	0	11	0	31,066,000	1	35,825,000	94.47%	
6	4,460,000	0	11	0	31,066,000	1	35,826,000	94.47%	
7	4,461,000	0	11	0	31,066,000	1	35,827,000	94.47%	
8	4,462,000	0	11	0	31,066,000	1	35,828,000	94.48%	
9	4,463,000	0	11	0	31,066,000	1	35,829,000	94.48%	
10	4,464,000	0	11	0	31,066,000	1	35,830,000	94.48%	
11	4,465,000	0	11	0	31,066,000	1	35,831,000	94.48%	
12	4,466,000	0	11	0	31,066,000	1	35,832,000	94.49%	
13	4,467,000	0	11	0	31,066,000	1	35,833,000	94.49%	
14	4,468,000	0	11	0	31,066,000	1	35,834,000	94.49%	
15	4,469,000	0	11	0	31,066,000	1	35,835,000	94.50%	
16	4,470,000	0	11	0	31,066,000	1	35,836,000	94.50%	
17	4,471,000	0	11	0	31,066,000	1	35,837,000	94.50%	
18	4,472,000	0	11	0	31,066,000	1	35,838,000	94.50%	
19	4,473,000	0	11	0	31,066,000	1	35,839,000	94.51%	
20	4,474,000	0	11	0	31,066,000	1	35,840,000	94.51%	
21	4,475,000	0	11	0	31,066,000	1	35,841,000	94.51%	
22	4,476,000	0	11	0	31,066,000	1	35,842,000	94.51%	
23	4,477,000	0	11	0	31,066,000	1	35,843,000	94.52%	
24	4,478,000	0	11	0	31,066,000	1	35,844,000	94.52%	
25	4,479,000	0	11	0	31,066,000	1	35,845,000	94.52%	
26	4,480,000	0	11	0	31,066,000	1	35,846,000	94.52%	
27	4,481,000	0	11	0	31,066,000	1	35,847,000	94.53%	
28	4,482,000	0	11	0	31,066,000	1	35,848,000	94.53%	
29	4,483,000	0	11	0	31,066,000	1	35,849,000	94.53%	
30	4,484,000	0	11	0	31,066,000	1	35,850,000	94.54%	
31	4,485,000	0	11	0	31,066,000	1	35,851,000	94.54%	
32	4,486,000	0	11	0	31,066,000	1	35,852,000	94.54%	
33	4,487,000	0	11	0	31,066,000	1	35,853,000	94.54%	
34	4,488,000	0	11	0	31,066,000	1	35,854,000	94.55%	
35	4,489,000	0	11	0	31,066,000	1	35,855,000	94.55%	
36	4,490,000	0	11	0	31,066,000	1	35,856,000	94.55%	
37	4,491,000	0	11	0	31,066,000	1	35,857,000	94.55%	
38	4,492,000	0	11	0	31,066,000	1	35,858,000	94.56%	
39	4,493,000	0	11	0	31,066,000	1	35,859,000	94.56%	
40	4,494,000	0	11	0	31,066,000	1	35,860,000	94.56%	
41	4,495,000	0	11	0	31,066,000	1	35,861,000	94.56%	
42	4,496,000	0	11	0	31,066,000	1	35,862,000	94.57%	
43	4,497,000	0	11	0	31,066,000	1	35,863,000	94.57%	
44	4,498,000	0	11	0	31,066,000	1	35,864,000	94.57%	
45	4,499,000	0	11	0	31,066,000	1	35,865,000	94.58%	
46	4,500,000	0	11	0	31,066,000	1	35,866,000	94.58%	
47	4,501,000	0	11	0	31,066,000	1	35,867,000	94.58%	
48	4,502,000	0	11	0	31,066,000	1	35,868,000	94.58%	
49	4,503,000	0	11	0	31,066,000	1	35,869,000	94.59%	
50	4,504,000	0	11	0	31,066,000	1	35,870,000	94.59%	
51	4,505,000	0	11	0	31,066,000	1	35,871,000	94.59%	
52	4,506,000	0	11	0	31,066,000	1	35,872,000	94.59%	
53	4,507,000	0	11	0	31,066,000	1	35,873,000	94.60%	
54	4,508,000	0	11	0	31,066,000	1	35,874,000	94.60%	
55	4,509,000	0	11	0	31,066,000	1	35,875,000	94.60%	

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	4,510,000	0	11	0	31,066,000	1	35,676,000	94.60%
2	4,511,000	0	11	0	31,066,000	1	35,677,000	94.61%
3	4,512,000	0	11	0	31,066,000	1	35,678,000	94.61%
4	4,513,000	0	11	0	31,066,000	1	35,679,000	94.61%
5	4,514,000	0	11	0	31,066,000	1	35,680,000	94.62%
6	4,515,000	0	11	0	31,066,000	1	35,681,000	94.62%
7	4,516,000	0	11	0	31,066,000	1	35,682,000	94.62%
8	4,517,000	0	11	0	31,066,000	1	35,683,000	94.62%
9	4,518,000	0	11	0	31,066,000	1	35,684,000	94.63%
10	4,519,000	0	11	0	31,066,000	1	35,685,000	94.63%
11	4,520,000	0	11	0	31,066,000	1	35,686,000	94.63%
12	4,521,000	0	11	0	31,066,000	1	35,687,000	94.63%
13	4,522,000	0	11	0	31,066,000	1	35,688,000	94.64%
14	4,523,000	0	11	0	31,066,000	1	35,689,000	94.64%
15	4,524,000	0	11	0	31,066,000	1	35,690,000	94.64%
16	4,525,000	0	11	0	31,066,000	1	35,691,000	94.64%
17	4,526,000	0	11	0	31,066,000	1	35,692,000	94.65%
18	4,527,000	0	11	0	31,066,000	1	35,693,000	94.65%
19	4,528,000	0	11	0	31,066,000	1	35,694,000	94.65%
20	4,529,000	0	11	0	31,066,000	1	35,695,000	94.65%
21	4,530,000	0	11	0	31,066,000	1	35,696,000	94.66%
22	4,531,000	0	11	0	31,066,000	1	35,697,000	94.66%
23	4,532,000	0	11	0	31,066,000	1	35,698,000	94.66%
24	4,533,000	0	11	0	31,066,000	1	35,699,000	94.67%
25	4,534,000	0	11	0	31,066,000	1	35,700,000	94.67%
26	4,535,000	0	11	0	31,066,000	1	35,701,000	94.67%
27	4,536,000	0	11	0	31,066,000	1	35,702,000	94.68%
28	4,537,000	0	11	0	31,066,000	1	35,703,000	94.68%
29	4,538,000	0	11	0	31,066,000	1	35,704,000	94.68%
30	4,539,000	0	11	0	31,066,000	1	35,705,000	94.68%
31	4,540,000	0	11	0	31,066,000	1	35,706,000	94.69%
32	4,541,000	0	11	0	31,066,000	1	35,707,000	94.69%
33	4,542,000	0	11	0	31,066,000	1	35,708,000	94.69%
34	4,543,000	0	11	0	31,066,000	1	35,709,000	94.69%
35	4,544,000	0	11	0	31,066,000	1	35,710,000	94.70%
36	4,545,000	0	11	0	31,066,000	1	35,711,000	94.70%
37	4,546,000	0	11	0	31,066,000	1	35,712,000	94.70%
38	4,547,000	0	11	0	31,066,000	1	35,713,000	94.70%
39	4,548,000	0	11	0	31,066,000	1	35,714,000	94.71%
40	4,549,000	0	11	0	31,066,000	1	35,715,000	94.71%
41	4,550,000	0	11	0	31,066,000	1	35,716,000	94.71%
42	4,551,000	0	11	0	31,066,000	1	35,717,000	94.71%
43	4,552,000	0	11	0	31,066,000	1	35,718,000	94.72%
44	4,553,000	0	11	0	31,066,000	1	35,719,000	94.72%
45	4,554,000	0	11	0	31,066,000	1	35,720,000	94.72%
46	4,555,000	0	11	0	31,066,000	1	35,721,000	94.72%
47	4,556,000	0	11	0	31,066,000	1	35,722,000	94.73%
48	4,557,000	0	11	0	31,066,000	1	35,723,000	94.73%
49	4,558,000	0	11	0	31,066,000	1	35,724,000	94.73%
50	4,559,000	0	11	0	31,066,000	1	35,725,000	94.73%
51	4,560,000	0	11	0	31,066,000	1	35,726,000	94.74%
52	4,561,000	0	11	0	31,066,000	1	35,727,000	94.74%
53	4,562,000	0	11	0	31,066,000	1	35,728,000	94.74%
54	4,563,000	0	11	0	31,066,000	1	35,729,000	94.75%
55	4,564,000	0	11	0	31,066,000	1	35,730,000	94.75%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 190030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (5)] + (6)	(8) Percentage of Total
1	4,565,000	0	11	0	31,066,000	1	35,631,000	94.75%
2	4,566,000	0	11	0	31,066,000	1	35,632,000	94.76%
3	4,567,000	0	11	0	31,066,000	1	35,633,000	94.76%
4	4,568,000	0	11	0	31,066,000	1	35,634,000	94.76%
5	4,569,000	0	11	0	31,066,000	1	35,635,000	94.76%
6	4,570,000	0	11	0	31,066,000	1	35,636,000	94.76%
7	4,571,000	0	11	0	31,066,000	1	35,637,000	94.77%
8	4,572,000	0	11	0	31,066,000	1	35,638,000	94.77%
9	4,573,000	0	11	0	31,066,000	1	35,639,000	94.77%
10	4,574,000	0	11	0	31,066,000	1	35,640,000	94.77%
11	4,575,000	0	11	0	31,066,000	1	35,641,000	94.78%
12	4,576,000	0	11	0	31,066,000	1	35,642,000	94.78%
13	4,577,000	0	11	0	31,066,000	1	35,643,000	94.78%
14	4,578,000	0	11	0	31,066,000	1	35,644,000	94.79%
15	4,579,000	0	11	0	31,066,000	1	35,645,000	94.79%
16	4,580,000	0	11	0	31,066,000	1	35,646,000	94.79%
17	4,581,000	0	11	0	31,066,000	1	35,647,000	94.80%
18	4,582,000	0	11	0	31,066,000	1	35,648,000	94.80%
19	4,583,000	0	11	0	31,066,000	1	35,649,000	94.80%
20	4,584,000	0	11	0	31,066,000	1	35,650,000	94.80%
21	4,585,000	0	11	0	31,066,000	1	35,651,000	94.81%
22	4,586,000	0	11	0	31,066,000	1	35,652,000	94.81%
23	4,587,000	0	11	0	31,066,000	1	35,653,000	94.81%
24	4,588,000	0	11	0	31,066,000	1	35,654,000	94.81%
25	4,589,000	0	11	0	31,066,000	1	35,655,000	94.82%
26	4,590,000	0	11	0	31,066,000	1	35,656,000	94.82%
27	4,591,000	0	11	0	31,066,000	1	35,657,000	94.82%
28	4,592,000	0	11	0	31,066,000	1	35,658,000	94.83%
29	4,593,000	0	11	0	31,066,000	1	35,659,000	94.83%
30	4,594,000	0	11	0	31,066,000	1	35,660,000	94.83%
31	4,595,000	0	11	0	31,066,000	1	35,661,000	94.83%
32	4,596,000	0	11	0	31,066,000	1	35,662,000	94.84%
33	4,597,000	0	11	0	31,066,000	1	35,663,000	94.84%
34	4,598,000	0	11	0	31,066,000	1	35,664,000	94.84%
35	4,599,000	0	11	0	31,066,000	1	35,665,000	94.84%
36	4,600,000	0	11	0	31,066,000	1	35,666,000	94.84%
37	4,601,000	0	11	0	31,066,000	1	35,667,000	94.85%
38	4,602,000	0	11	0	31,066,000	1	35,668,000	94.85%
39	4,603,000	0	11	0	31,066,000	1	35,669,000	94.85%
40	4,604,000	0	11	0	31,066,000	1	35,670,000	94.85%
41	4,605,000	0	11	0	31,066,000	1	35,671,000	94.85%
42	4,606,000	0	11	0	31,066,000	1	35,672,000	94.85%
43	4,607,000	0	11	0	31,066,000	1	35,673,000	94.85%
44	4,608,000	0	11	0	31,066,000	1	35,674,000	94.87%
45	4,609,000	0	11	0	31,066,000	1	35,675,000	94.87%
46	4,610,000	0	11	0	31,066,000	1	35,676,000	94.87%
47	4,611,000	0	11	0	31,066,000	1	35,677,000	94.87%
48	4,612,000	0	11	0	31,066,000	1	35,678,000	94.88%
49	4,613,000	0	11	0	31,066,000	1	35,679,000	94.88%
50	4,614,000	0	11	0	31,066,000	1	35,680,000	94.88%
51	4,615,000	0	11	0	31,066,000	1	35,681,000	94.88%
52	4,616,000	0	11	0	31,066,000	1	35,682,000	94.89%
53	4,617,000	0	11	0	31,066,000	1	35,683,000	94.89%
54	4,618,000	0	11	0	31,066,000	1	35,684,000	94.89%
55	4,619,000	0	11	0	31,066,000	1	35,685,000	94.89%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180020-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (3)] ÷ (5)	(8) Percentage of Total
1	4,820,000	0	11	0	31,066,000	1	35,886,000	94.90%
2	4,821,000	0	11	0	31,066,000	1	35,887,000	94.90%
3	4,822,000	0	11	0	31,066,000	1	35,888,000	94.90%
4	4,823,000	0	11	0	31,066,000	1	35,889,000	94.90%
5	4,824,000	0	11	0	31,066,000	1	35,890,000	94.91%
6	4,825,000	0	11	0	31,066,000	1	35,891,000	94.91%
7	4,826,000	0	11	0	31,066,000	1	35,892,000	94.91%
8	4,827,000	0	11	0	31,066,000	1	35,893,000	94.92%
9	4,828,000	0	11	0	31,066,000	1	35,894,000	94.92%
10	4,829,000	0	11	0	31,066,000	1	35,895,000	94.92%
11	4,830,000	0	11	0	31,066,000	1	35,896,000	94.92%
12	4,831,000	0	11	0	31,066,000	1	35,897,000	94.93%
13	4,832,000	0	11	0	31,066,000	1	35,898,000	94.93%
14	4,833,000	0	11	0	31,066,000	1	35,899,000	94.93%
15	4,834,000	0	11	0	31,066,000	1	35,900,000	94.93%
16	4,835,000	0	11	0	31,066,000	1	35,901,000	94.94%
17	4,836,000	0	11	0	31,066,000	1	35,902,000	94.94%
18	4,837,000	0	11	0	31,066,000	1	35,903,000	94.94%
19	4,838,000	0	11	0	31,066,000	1	35,904,000	94.94%
20	4,839,000	0	11	0	31,066,000	1	35,905,000	94.95%
21	4,840,000	0	11	0	31,066,000	1	35,906,000	94.95%
22	4,841,000	0	11	0	31,066,000	1	35,907,000	94.95%
23	4,842,000	0	11	0	31,066,000	1	35,908,000	94.95%
24	4,843,000	0	11	0	31,066,000	1	35,909,000	94.95%
25	4,844,000	0	11	0	31,066,000	1	35,910,000	94.95%
26	4,845,000	0	11	0	31,066,000	1	35,911,000	94.95%
27	4,846,000	0	11	0	31,066,000	1	35,912,000	94.97%
28	4,847,000	0	11	0	31,066,000	1	35,913,000	94.97%
29	4,848,000	0	11	0	31,066,000	1	35,914,000	94.97%
30	4,849,000	0	11	0	31,066,000	1	35,915,000	94.97%
31	4,850,000	0	11	0	31,066,000	1	35,916,000	94.98%
32	4,851,000	0	11	0	31,066,000	1	35,917,000	94.98%
33	4,852,000	0	11	0	31,066,000	1	35,918,000	94.98%
34	4,853,000	0	11	0	31,066,000	1	35,919,000	94.98%
35	4,854,000	0	11	0	31,066,000	1	35,920,000	94.99%
36	4,855,000	0	11	0	31,066,000	1	35,921,000	94.99%
37	4,856,000	0	11	0	31,066,000	1	35,922,000	94.99%
38	4,857,000	0	11	0	31,066,000	1	35,923,000	95.00%
39	4,858,000	0	11	0	31,066,000	1	35,924,000	95.00%
40	4,859,000	0	11	0	31,066,000	1	35,925,000	95.00%
41	4,860,000	0	11	0	31,066,000	1	35,926,000	95.01%
42	4,861,000	0	11	0	31,066,000	1	35,927,000	95.01%
43	4,862,000	0	11	0	31,066,000	1	35,928,000	95.01%
44	4,863,000	0	11	0	31,066,000	1	35,929,000	95.01%
45	4,864,000	0	11	0	31,066,000	1	35,930,000	95.01%
46	4,865,000	0	11	0	31,066,000	1	35,931,000	95.02%
47	4,866,000	0	11	0	31,066,000	1	35,932,000	95.02%
48	4,867,000	0	11	0	31,066,000	1	35,933,000	95.02%
49	4,868,000	0	11	0	31,066,000	1	35,934,000	95.02%
50	4,869,000	0	11	0	31,066,000	1	35,935,000	95.03%
51	4,870,000	0	11	0	31,066,000	1	35,936,000	95.03%
52	4,871,000	0	11	0	31,066,000	1	35,937,000	95.03%
53	4,872,000	0	11	0	31,066,000	1	35,938,000	95.04%
54	4,873,000	0	11	0	31,066,000	1	35,939,000	95.04%
55	4,874,000	0	11	0	31,066,000	1	35,940,000	95.04%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	4,675,000	0	11	0	31,068,000	1	35,741,000	95.04%
2	4,676,000	0	11	0	31,068,000	1	35,742,000	95.05%
3	4,677,000	0	11	0	31,068,000	1	35,743,000	95.05%
4	4,678,000	0	11	0	31,068,000	1	35,744,000	95.05%
5	4,679,000	0	11	0	31,068,000	1	35,745,000	95.05%
6	4,680,000	0	11	0	31,068,000	1	35,746,000	95.06%
7	4,681,000	0	11	0	31,068,000	1	35,747,000	95.06%
8	4,682,000	0	11	0	31,068,000	1	35,748,000	95.06%
9	4,683,000	0	11	0	31,068,000	1	35,749,000	95.06%
10	4,684,000	0	11	0	31,068,000	1	35,750,000	95.07%
11	4,685,000	0	11	0	31,068,000	1	35,751,000	95.07%
12	4,686,000	0	11	0	31,068,000	1	35,752,000	95.07%
13	4,687,000	0	11	0	31,068,000	1	35,753,000	95.08%
14	4,688,000	0	11	0	31,068,000	1	35,754,000	95.08%
15	4,689,000	0	11	0	31,068,000	1	35,755,000	95.08%
16	4,690,000	0	11	0	31,068,000	1	35,756,000	95.08%
17	4,691,000	0	11	0	31,068,000	1	35,757,000	95.08%
18	4,692,000	0	11	0	31,068,000	1	35,758,000	95.09%
19	4,693,000	0	11	0	31,068,000	1	35,759,000	95.09%
20	4,694,000	0	11	0	31,068,000	1	35,760,000	95.09%
21	4,695,000	0	11	0	31,068,000	1	35,761,000	95.10%
22	4,696,000	0	11	0	31,068,000	1	35,762,000	95.10%
23	4,697,000	0	11	0	31,068,000	1	35,763,000	95.10%
24	4,698,000	0	11	0	31,068,000	1	35,764,000	95.10%
25	4,699,000	0	11	0	31,068,000	1	35,765,000	95.11%
26	4,700,000	0	11	0	31,068,000	1	35,766,000	95.11%
27	4,701,000	0	11	0	31,068,000	1	35,767,000	95.11%
28	4,702,000	0	11	0	31,068,000	1	35,768,000	95.12%
29	4,703,000	0	11	0	31,068,000	1	35,769,000	95.12%
30	4,704,000	0	11	0	31,068,000	1	35,770,000	95.12%
31	4,705,000	0	11	0	31,068,000	1	35,771,000	95.12%
32	4,706,000	0	11	0	31,068,000	1	35,772,000	95.13%
33	4,707,000	0	11	0	31,068,000	1	35,773,000	95.13%
34	4,708,000	0	11	0	31,068,000	1	35,774,000	95.13%
35	4,709,000	0	11	0	31,068,000	1	35,775,000	95.13%
36	4,710,000	0	11	0	31,068,000	1	35,776,000	95.14%
37	4,711,000	0	11	0	31,068,000	1	35,777,000	95.14%
38	4,712,000	0	11	0	31,068,000	1	35,778,000	95.14%
39	4,713,000	0	11	0	31,068,000	1	35,779,000	95.14%
40	4,714,000	0	11	0	31,068,000	1	35,780,000	95.15%
41	4,715,000	0	11	0	31,068,000	1	35,781,000	95.15%
42	4,716,000	0	11	0	31,068,000	1	35,782,000	95.15%
43	4,717,000	0	11	0	31,068,000	1	35,783,000	95.15%
44	4,718,000	0	11	0	31,068,000	1	35,784,000	95.16%
45	4,719,000	0	11	0	31,068,000	1	35,785,000	95.16%
46	4,720,000	0	11	0	31,068,000	1	35,786,000	95.16%
47	4,721,000	0	11	0	31,068,000	1	35,787,000	95.17%
48	4,722,000	0	11	0	31,068,000	1	35,788,000	95.17%
49	4,723,000	0	11	0	31,068,000	1	35,789,000	95.17%
50	4,724,000	0	11	0	31,068,000	1	35,790,000	95.17%
51	4,725,000	0	11	0	31,068,000	1	35,791,000	95.18%
52	4,726,000	0	11	0	31,068,000	1	35,792,000	95.18%
53	4,727,000	0	11	0	31,068,000	1	35,793,000	95.18%
54	4,728,000	0	11	0	31,068,000	1	35,794,000	95.18%
55	4,728,000	0	11	0	31,068,000	1	35,795,000	95.18%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	4,730,000	0	11	0	31,066,000	1	35,796,000	95.19%
2	4,731,000	0	11	0	31,066,000	1	35,797,000	95.19%
3	4,732,000	0	11	0	31,066,000	1	35,798,000	95.19%
4	4,733,000	0	11	0	31,066,000	1	35,799,000	95.20%
5	4,734,000	0	11	0	31,066,000	1	35,800,000	95.20%
6	4,735,000	0	11	0	31,066,000	1	35,801,000	95.20%
7	4,736,000	0	11	0	31,066,000	1	35,802,000	95.21%
8	4,737,000	0	11	0	31,066,000	1	35,803,000	95.21%
9	4,738,000	0	11	0	31,066,000	1	35,804,000	95.21%
10	4,739,000	0	11	0	31,066,000	1	35,805,000	95.21%
11	4,740,000	0	11	0	31,066,000	1	35,806,000	95.22%
12	4,741,000	0	11	0	31,066,000	1	35,807,000	95.22%
13	4,742,000	0	11	0	31,066,000	1	35,808,000	95.22%
14	4,743,000	0	11	0	31,066,000	1	35,809,000	95.22%
15	4,744,000	0	11	0	31,066,000	1	35,810,000	95.23%
16	4,745,000	0	11	0	31,066,000	1	35,811,000	95.23%
17	4,746,000	0	11	0	31,066,000	1	35,812,000	95.23%
18	4,747,000	0	11	0	31,066,000	1	35,813,000	95.23%
19	4,748,000	0	11	0	31,066,000	1	35,814,000	95.24%
20	4,749,000	0	11	0	31,066,000	1	35,815,000	95.24%
21	4,750,000	0	11	0	31,066,000	1	35,816,000	95.24%
22	4,751,000	0	11	0	31,066,000	1	35,817,000	95.25%
23	4,752,000	0	11	0	31,066,000	1	35,818,000	95.25%
24	4,753,000	0	11	0	31,066,000	1	35,819,000	95.25%
25	4,754,000	0	11	0	31,066,000	1	35,820,000	95.25%
26	4,755,000	0	11	0	31,066,000	1	35,821,000	95.26%
27	4,756,000	0	11	0	31,066,000	1	35,822,000	95.26%
28	4,757,000	0	11	0	31,066,000	1	35,823,000	95.26%
29	4,758,000	0	11	0	31,066,000	1	35,824,000	95.26%
30	4,759,000	0	11	0	31,066,000	1	35,825,000	95.27%
31	4,760,000	0	11	0	31,066,000	1	35,826,000	95.27%
32	4,761,000	0	11	0	31,066,000	1	35,827,000	95.27%
33	4,762,000	0	11	0	31,066,000	1	35,828,000	95.27%
34	4,763,000	0	11	0	31,066,000	1	35,829,000	95.28%
35	4,764,000	0	11	0	31,066,000	1	35,830,000	95.28%
36	4,765,000	0	11	0	31,066,000	1	35,831,000	95.28%
37	4,766,000	0	11	0	31,066,000	1	35,832,000	95.28%
38	4,767,000	0	11	0	31,066,000	1	35,833,000	95.29%
39	4,768,000	0	11	0	31,066,000	1	35,834,000	95.29%
40	4,769,000	0	11	0	31,066,000	1	35,835,000	95.29%
41	4,770,000	0	11	0	31,066,000	1	35,836,000	95.30%
42	4,771,000	0	11	0	31,066,000	1	35,837,000	95.30%
43	4,772,000	0	11	0	31,066,000	1	35,838,000	95.30%
44	4,773,000	0	11	0	31,066,000	1	35,839,000	95.30%
45	4,774,000	0	11	0	31,066,000	1	35,840,000	95.31%
46	4,775,000	0	11	0	31,066,000	1	35,841,000	95.31%
47	4,776,000	0	11	0	31,066,000	1	35,842,000	95.31%
48	4,777,000	0	11	0	31,066,000	1	35,843,000	95.31%
49	4,778,000	0	11	0	31,066,000	1	35,844,000	95.32%
50	4,779,000	0	11	0	31,066,000	1	35,845,000	95.32%
51	4,780,000	0	11	0	31,066,000	1	35,846,000	95.32%
52	4,781,000	0	11	0	31,066,000	1	35,847,000	95.33%
53	4,782,000	0	11	0	31,066,000	1	35,848,000	95.33%
54	4,783,000	0	11	0	31,066,000	1	35,849,000	95.33%
55	4,784,000	0	11	0	31,066,000	1	35,850,000	95.33%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (8)] ÷ (5)	Percentage of Total	
1	4,785,000	0	11	0	31,086,000	1	35,851,000	95.34%	
2	4,786,000	0	11	0	31,086,000	1	35,852,000	95.34%	
3	4,787,000	0	11	0	31,086,000	1	35,853,000	95.34%	
4	4,788,000	0	11	0	31,086,000	1	35,854,000	95.34%	
5	4,789,000	0	11	0	31,086,000	1	35,855,000	95.35%	
6	4,790,000	0	11	0	31,086,000	1	35,856,000	95.35%	
7	4,791,000	0	11	0	31,086,000	1	35,857,000	95.35%	
8	4,792,000	0	11	0	31,086,000	1	35,858,000	95.35%	
9	4,793,000	0	11	0	31,086,000	1	35,859,000	95.36%	
10	4,794,000	0	11	0	31,086,000	1	35,860,000	95.36%	
11	4,795,000	0	11	0	31,086,000	1	35,861,000	95.36%	
12	4,796,000	0	11	0	31,086,000	1	35,862,000	95.36%	
13	4,797,000	0	11	0	31,086,000	1	35,863,000	95.37%	
14	4,798,000	0	11	0	31,086,000	1	35,864,000	95.37%	
15	4,799,000	0	11	0	31,086,000	1	35,865,000	95.37%	
16	4,800,000	0	11	0	31,086,000	1	35,866,000	95.37%	
17	4,801,000	0	11	0	31,086,000	1	35,867,000	95.38%	
18	4,802,000	0	11	0	31,086,000	1	35,868,000	95.38%	
19	4,803,000	0	11	0	31,086,000	1	35,869,000	95.38%	
20	4,804,000	0	11	0	31,086,000	1	35,870,000	95.38%	
21	4,805,000	0	11	0	31,086,000	1	35,871,000	95.38%	
22	4,806,000	0	11	0	31,086,000	1	35,872,000	95.38%	
23	4,807,000	0	11	0	31,086,000	1	35,873,000	95.38%	
24	4,808,000	0	11	0	31,086,000	1	35,874,000	95.40%	
25	4,809,000	0	11	0	31,086,000	1	35,875,000	95.40%	
26	4,810,000	0	11	0	31,086,000	1	35,876,000	95.40%	
27	4,811,000	0	11	0	31,086,000	1	35,877,000	95.40%	
28	4,812,000	0	11	0	31,086,000	1	35,878,000	95.41%	
29	4,813,000	0	11	0	31,086,000	1	35,879,000	95.41%	
30	4,814,000	0	11	0	31,086,000	1	35,880,000	95.41%	
31	4,815,000	0	11	0	31,086,000	1	35,881,000	95.42%	
32	4,816,000	0	11	0	31,086,000	1	35,882,000	95.42%	
33	4,817,000	0	11	0	31,086,000	1	35,883,000	95.42%	
34	4,818,000	0	11	0	31,086,000	1	35,884,000	95.42%	
35	4,819,000	0	11	0	31,086,000	1	35,885,000	95.43%	
36	4,820,000	0	11	0	31,086,000	1	35,886,000	95.43%	
37	4,821,000	0	11	0	31,086,000	1	35,887,000	95.43%	
38	4,822,000	0	11	0	31,086,000	1	35,888,000	95.43%	
39	4,823,000	0	11	0	31,086,000	1	35,889,000	95.44%	
40	4,824,000	0	11	0	31,086,000	1	35,890,000	95.44%	
41	4,825,000	0	11	0	31,086,000	1	35,891,000	95.44%	
42	4,826,000	0	11	0	31,086,000	1	35,892,000	95.44%	
43	4,827,000	0	11	0	31,086,000	1	35,893,000	95.45%	
44	4,828,000	0	11	0	31,086,000	1	35,894,000	95.45%	
45	4,829,000	0	11	0	31,086,000	1	35,895,000	95.45%	
46	4,830,000	0	11	0	31,086,000	1	35,896,000	95.45%	
47	4,831,000	0	11	0	31,086,000	1	35,897,000	95.48%	
48	4,832,000	0	11	0	31,086,000	1	35,898,000	95.48%	
49	4,833,000	0	11	0	31,086,000	1	35,899,000	95.48%	
50	4,834,000	0	11	0	31,086,000	1	35,900,000	95.47%	
51	4,835,000	0	11	0	31,086,000	1	35,901,000	95.47%	
52	4,836,000	0	11	0	31,086,000	1	35,902,000	95.47%	
53	4,837,000	0	11	0	31,086,000	1	35,903,000	95.47%	
54	4,838,000	0	11	0	31,086,000	1	35,904,000	95.48%	
55	4,839,000	0	11	0	31,086,000	1	35,905,000	95.48%	

Billing Analysis Schedule

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	4,840,000	0	11	0	31,066,000	1	35,906,000	95.48%
2	4,841,000	0	11	0	31,066,000	1	35,907,000	95.48%
3	4,842,000	0	11	0	31,066,000	1	35,908,000	95.49%
4	4,843,000	0	11	0	31,066,000	1	35,909,000	95.49%
5	4,844,000	0	11	0	31,066,000	1	35,910,000	95.49%
6	4,845,000	0	11	0	31,066,000	1	35,911,000	95.50%
7	4,846,000	0	11	0	31,066,000	1	35,912,000	95.50%
8	4,847,000	0	11	0	31,066,000	1	35,913,000	95.50%
9	4,848,000	0	11	0	31,066,000	1	35,914,000	95.50%
10	4,849,000	0	11	0	31,066,000	1	35,915,000	95.51%
11	4,850,000	0	11	0	31,066,000	1	35,916,000	95.51%
12	4,851,000	0	11	0	31,066,000	1	35,917,000	95.51%
13	4,852,000	0	11	0	31,066,000	1	35,918,000	95.51%
14	4,853,000	0	11	0	31,066,000	1	35,919,000	95.52%
15	4,854,000	0	11	0	31,066,000	1	35,920,000	95.52%
16	4,855,000	0	11	0	31,066,000	1	35,921,000	95.52%
17	4,856,000	0	11	0	31,066,000	1	35,922,000	95.53%
18	4,857,000	0	11	0	31,066,000	1	35,923,000	95.53%
19	4,858,000	0	11	0	31,066,000	1	35,924,000	95.53%
20	4,859,000	0	11	0	31,066,000	1	35,925,000	95.54%
21	4,860,000	0	11	0	31,066,000	1	35,926,000	95.54%
22	4,861,000	0	11	0	31,066,000	1	35,927,000	95.54%
23	4,862,000	0	11	0	31,066,000	1	35,928,000	95.54%
24	4,863,000	0	11	0	31,066,000	1	35,929,000	95.54%
25	4,864,000	0	11	0	31,066,000	1	35,930,000	95.55%
26	4,865,000	0	11	0	31,066,000	1	35,931,000	95.55%
27	4,866,000	0	11	0	31,066,000	1	35,932,000	95.55%
28	4,867,000	0	11	0	31,066,000	1	35,933,000	95.55%
29	4,868,000	0	11	0	31,066,000	1	35,934,000	95.56%
30	4,869,000	0	11	0	31,066,000	1	35,935,000	95.56%
31	4,870,000	0	11	0	31,066,000	1	35,936,000	95.56%
32	4,871,000	0	11	0	31,066,000	1	35,937,000	95.57%
33	4,872,000	0	11	0	31,066,000	1	35,938,000	95.57%
34	4,873,000	0	11	0	31,066,000	1	35,939,000	95.57%
35	4,874,000	0	11	0	31,066,000	1	35,940,000	95.57%
36	4,875,000	0	11	0	31,066,000	1	35,941,000	95.58%
37	4,876,000	0	11	0	31,066,000	1	35,942,000	95.58%
38	4,877,000	0	11	0	31,066,000	1	35,943,000	95.58%
39	4,878,000	0	11	0	31,066,000	1	35,944,000	95.58%
40	4,879,000	0	11	0	31,066,000	1	35,945,000	95.59%
41	4,880,000	0	11	0	31,066,000	1	35,946,000	95.59%
42	4,881,000	0	11	0	31,066,000	1	35,947,000	95.59%
43	4,882,000	0	11	0	31,066,000	1	35,948,000	95.59%
44	4,883,000	0	11	0	31,066,000	1	35,949,000	95.60%
45	4,884,000	0	11	0	31,066,000	1	35,950,000	95.60%
46	4,885,000	0	11	0	31,066,000	1	35,951,000	95.60%
47	4,886,000	0	11	0	31,066,000	1	35,952,000	95.60%
48	4,887,000	0	11	0	31,066,000	1	35,953,000	95.61%
49	4,888,000	0	11	0	31,066,000	1	35,954,000	95.61%
50	4,889,000	0	11	0	31,066,000	1	35,955,000	95.61%
51	4,890,000	0	11	0	31,066,000	1	35,956,000	95.61%
52	4,891,000	0	11	0	31,066,000	1	35,957,000	95.62%
53	4,892,000	0	11	0	31,066,000	1	35,958,000	95.62%
54	4,893,000	0	11	0	31,066,000	1	35,959,000	95.62%
55	4,894,000	0	11	0	31,066,000	1	35,960,000	95.63%

Billing Analysis Schedules

Florida Public Service Commission

Company: Ni Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) ÷ (5)	Percentage of Total
1	4,895,000	0	11	0	31,066,000	1	35,961,000	95.83%
2	4,896,000	0	11	0	31,066,000	1	35,962,000	95.83%
3	4,897,000	0	11	0	31,066,000	1	35,963,000	95.83%
4	4,898,000	0	11	0	31,066,000	1	35,964,000	95.84%
5	4,899,000	0	11	0	31,066,000	1	35,965,000	95.84%
6	4,900,000	0	11	0	31,066,000	1	35,966,000	95.84%
7	4,901,000	0	11	0	31,066,000	1	35,967,000	95.84%
8	4,902,000	0	11	0	31,066,000	1	35,968,000	95.85%
9	4,903,000	0	11	0	31,066,000	1	35,969,000	95.85%
10	4,904,000	0	11	0	31,066,000	1	35,970,000	95.85%
11	4,905,000	0	11	0	31,066,000	1	35,971,000	95.85%
12	4,906,000	0	11	0	31,066,000	1	35,972,000	95.86%
13	4,907,000	0	11	0	31,066,000	1	35,973,000	95.86%
14	4,908,000	0	11	0	31,066,000	1	35,974,000	95.86%
15	4,909,000	0	11	0	31,066,000	1	35,975,000	95.87%
16	4,910,000	0	11	0	31,066,000	1	35,976,000	95.87%
17	4,911,000	0	11	0	31,066,000	1	35,977,000	95.87%
18	4,912,000	0	11	0	31,066,000	1	35,978,000	95.87%
19	4,913,000	0	11	0	31,066,000	1	35,979,000	95.88%
20	4,914,000	0	11	0	31,066,000	1	35,980,000	95.88%
21	4,915,000	0	11	0	31,066,000	1	35,981,000	95.88%
22	4,916,000	0	11	0	31,066,000	1	35,982,000	95.88%
23	4,917,000	0	11	0	31,066,000	1	35,983,000	95.89%
24	4,918,000	0	11	0	31,066,000	1	35,984,000	95.89%
25	4,919,000	0	11	0	31,066,000	1	35,985,000	95.89%
26	4,920,000	0	11	0	31,066,000	1	35,986,000	95.89%
27	4,921,000	0	11	0	31,066,000	1	35,987,000	95.70%
28	4,922,000	0	11	0	31,066,000	1	35,988,000	95.70%
29	4,923,000	0	11	0	31,066,000	1	35,989,000	95.70%
30	4,924,000	0	11	0	31,066,000	1	35,990,000	95.71%
31	4,925,000	0	11	0	31,066,000	1	35,991,000	95.71%
32	4,926,000	0	11	0	31,066,000	1	35,992,000	95.71%
33	4,927,000	0	11	0	31,066,000	1	35,993,000	95.71%
34	4,928,000	0	11	0	31,066,000	1	35,994,000	95.72%
35	4,929,000	0	11	0	31,066,000	1	35,995,000	95.72%
36	4,930,000	0	11	0	31,066,000	1	35,996,000	95.72%
37	4,931,000	0	11	0	31,066,000	1	35,997,000	95.72%
38	4,932,000	0	11	0	31,066,000	1	35,998,000	95.73%
39	4,933,000	0	11	0	31,066,000	1	35,999,000	95.73%
40	4,934,000	0	11	0	31,066,000	1	36,000,000	95.73%
41	4,935,000	0	11	0	31,066,000	1	36,001,000	95.73%
42	4,936,000	0	11	0	31,066,000	1	36,002,000	95.74%
43	4,937,000	0	11	0	31,066,000	1	36,003,000	95.74%
44	4,938,000	0	11	0	31,066,000	1	36,004,000	95.74%
45	4,939,000	0	11	0	31,066,000	1	36,005,000	95.74%
46	4,940,000	0	11	0	31,066,000	1	36,006,000	95.75%
47	4,941,000	0	11	0	31,066,000	1	36,007,000	95.75%
48	4,942,000	0	11	0	31,066,000	1	36,008,000	95.75%
49	4,943,000	0	11	0	31,066,000	1	36,009,000	95.76%
50	4,944,000	0	11	0	31,066,000	1	36,010,000	95.76%
51	4,945,000	0	11	0	31,066,000	1	36,011,000	95.76%
52	4,946,000	0	11	0	31,066,000	1	36,012,000	95.76%
53	4,947,000	0	11	0	31,066,000	1	36,013,000	95.77%
54	4,948,000	0	11	0	31,066,000	1	36,014,000	95.77%
55	4,949,000	0	11	0	31,066,000	1	36,015,000	95.77%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	4,860,000	0	11	0	31,066,000	1	36,016,000	95.77%
2	4,851,000	0	11	0	31,066,000	1	36,017,000	95.78%
3	4,852,000	0	11	0	31,066,000	1	36,016,000	95.78%
4	4,853,000	0	11	0	31,066,000	1	36,016,000	95.78%
5	4,854,000	0	11	0	31,066,000	1	36,020,000	95.79%
6	4,855,000	0	11	0	31,066,000	1	36,021,000	95.79%
7	4,856,000	0	11	0	31,066,000	1	36,022,000	95.79%
8	4,857,000	0	11	0	31,066,000	1	36,023,000	95.79%
9	4,858,000	0	11	0	31,066,000	1	36,024,000	95.80%
10	4,859,000	0	11	0	31,066,000	1	36,025,000	95.80%
11	4,860,000	0	11	0	31,066,000	1	36,026,000	95.80%
12	4,861,000	0	11	0	31,066,000	1	36,027,000	95.80%
13	4,862,000	0	11	0	31,066,000	1	36,028,000	95.81%
14	4,863,000	0	11	0	31,066,000	1	36,028,000	95.81%
15	4,864,000	0	11	0	31,066,000	1	36,030,000	95.81%
16	4,865,000	0	11	0	31,066,000	1	36,031,000	95.81%
17	4,866,000	0	11	0	31,066,000	1	36,032,000	95.82%
18	4,867,000	0	11	0	31,066,000	1	36,033,000	95.82%
19	4,868,000	0	11	0	31,066,000	1	36,034,000	95.82%
20	4,869,000	0	11	0	31,066,000	1	36,035,000	95.83%
21	4,870,000	0	11	0	31,066,000	1	36,036,000	95.83%
22	4,871,000	0	11	0	31,066,000	1	36,037,000	95.83%
23	4,872,000	0	11	0	31,066,000	1	36,038,000	95.83%
24	4,873,000	0	11	0	31,066,000	1	36,039,000	95.84%
25	4,874,000	0	11	0	31,066,000	1	36,040,000	95.84%
26	4,875,000	0	11	0	31,066,000	1	36,041,000	95.84%
27	4,876,000	0	11	0	31,066,000	1	36,042,000	95.84%
28	4,877,000	0	11	0	31,066,000	1	36,043,000	95.85%
29	4,878,000	0	11	0	31,066,000	1	36,044,000	95.85%
30	4,879,000	0	11	0	31,066,000	1	36,045,000	95.85%
31	4,880,000	0	11	0	31,066,000	1	36,046,000	95.85%
32	4,881,000	0	11	0	31,066,000	1	36,047,000	95.86%
33	4,882,000	0	11	0	31,066,000	1	36,048,000	95.86%
34	4,883,000	0	11	0	31,066,000	1	36,049,000	95.86%
35	4,884,000	0	11	0	31,066,000	1	36,050,000	95.86%
36	4,885,000	0	11	0	31,066,000	1	36,051,000	95.87%
37	4,886,000	0	11	0	31,066,000	1	36,052,000	95.87%
38	4,887,000	0	11	0	31,066,000	1	36,053,000	95.87%
39	4,888,000	0	11	0	31,066,000	1	36,054,000	95.88%
40	4,889,000	0	11	0	31,066,000	1	36,055,000	95.88%
41	4,890,000	0	11	0	31,066,000	1	36,056,000	95.88%
42	4,891,000	0	11	0	31,066,000	1	36,057,000	95.88%
43	4,892,000	0	11	0	31,066,000	1	36,058,000	95.89%
44	4,893,000	0	11	0	31,066,000	1	36,059,000	95.89%
45	4,894,000	0	11	0	31,066,000	1	36,060,000	95.89%
46	4,895,000	0	11	0	31,066,000	1	36,061,000	95.89%
47	4,896,000	0	11	0	31,066,000	1	36,062,000	95.90%
48	4,897,000	0	11	0	31,066,000	1	36,063,000	95.90%
49	4,898,000	0	11	0	31,066,000	1	36,064,000	95.90%
50	4,899,000	0	11	0	31,066,000	1	36,065,000	95.90%
51	5,000,000	0	11	0	31,066,000	1	36,066,000	95.91%
52	5,001,000	0	11	0	31,066,000	1	36,067,000	95.91%
53	5,002,000	0	11	0	31,066,000	1	36,068,000	95.91%
54	5,003,000	0	11	0	31,066,000	1	36,069,000	95.92%
55	5,004,000	0	11	0	31,066,000	1	36,070,000	95.92%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 100030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	5,005,000	0	11	0	31,086,000	1	36,071,000	95.92%
2	5,006,000	0	11	0	31,086,000	1	36,072,000	95.92%
3	5,007,000	0	11	0	31,086,000	1	36,073,000	95.93%
4	5,008,000	0	11	0	31,086,000	1	36,074,000	95.93%
5	5,009,000	0	11	0	31,086,000	1	36,075,000	95.93%
6	5,010,000	0	11	0	31,086,000	1	36,076,000	95.93%
7	5,011,000	0	11	0	31,086,000	1	36,077,000	95.94%
8	5,012,000	0	11	0	31,086,000	1	36,078,000	95.94%
9	5,013,000	0	11	0	31,086,000	1	36,079,000	95.94%
10	5,014,000	0	11	0	31,086,000	1	36,080,000	95.94%
11	5,015,000	0	11	0	31,086,000	1	36,081,000	95.95%
12	5,016,000	0	11	0	31,086,000	1	36,082,000	95.95%
13	5,017,000	0	11	0	31,086,000	1	36,083,000	95.95%
14	5,018,000	0	11	0	31,086,000	1	36,084,000	95.95%
15	5,019,000	0	11	0	31,086,000	1	36,085,000	95.95%
16	5,020,000	0	11	0	31,086,000	1	36,086,000	95.95%
17	5,021,000	0	11	0	31,086,000	1	36,087,000	95.95%
18	5,022,000	0	11	0	31,086,000	1	36,088,000	95.97%
19	5,023,000	0	11	0	31,086,000	1	36,089,000	95.97%
20	5,024,000	0	11	0	31,086,000	1	36,090,000	95.97%
21	5,025,000	0	11	0	31,086,000	1	36,091,000	95.97%
22	5,026,000	0	11	0	31,086,000	1	36,092,000	95.98%
23	5,027,000	0	11	0	31,086,000	1	36,093,000	95.98%
24	5,028,000	0	11	0	31,086,000	1	36,094,000	95.98%
25	5,029,000	0	11	0	31,086,000	1	36,095,000	95.98%
26	5,030,000	0	11	0	31,086,000	1	36,096,000	95.98%
27	5,031,000	0	11	0	31,086,000	1	36,097,000	95.98%
28	5,032,000	0	11	0	31,086,000	1	36,098,000	95.98%
29	5,033,000	0	11	0	31,086,000	1	36,099,000	95.99%
30	5,034,000	0	11	0	31,086,000	1	36,100,000	95.99%
31	5,035,000	0	11	0	31,086,000	1	36,101,000	95.99%
32	5,036,000	0	11	0	31,086,000	1	36,102,000	95.99%
33	5,037,000	0	11	0	31,086,000	1	36,103,000	95.99%
34	5,038,000	0	11	0	31,086,000	1	36,104,000	95.99%
35	5,039,000	0	11	0	31,086,000	1	36,105,000	95.99%
36	5,040,000	0	11	0	31,086,000	1	36,106,000	95.99%
37	5,041,000	0	11	0	31,086,000	1	36,107,000	95.99%
38	5,042,000	0	11	0	31,086,000	1	36,108,000	95.99%
39	5,043,000	0	11	0	31,086,000	1	36,109,000	95.99%
40	5,044,000	0	11	0	31,086,000	1	36,110,000	95.99%
41	5,045,000	0	11	0	31,086,000	1	36,111,000	95.99%
42	5,046,000	0	11	0	31,086,000	1	36,112,000	95.99%
43	5,047,000	0	11	0	31,086,000	1	36,113,000	95.99%
44	5,048,000	0	11	0	31,086,000	1	36,114,000	95.99%
45	5,049,000	0	11	0	31,086,000	1	36,115,000	95.99%
46	5,050,000	0	11	0	31,086,000	1	36,116,000	95.99%
47	5,051,000	0	11	0	31,086,000	1	36,117,000	95.99%
48	5,052,000	0	11	0	31,086,000	1	36,118,000	95.99%
49	5,053,000	0	11	0	31,086,000	1	36,119,000	95.99%
50	5,054,000	0	11	0	31,086,000	1	36,120,000	95.99%
51	5,055,000	0	11	0	31,086,000	1	36,121,000	95.99%
52	5,056,000	0	11	0	31,086,000	1	36,122,000	95.99%
53	5,057,000	0	11	0	31,086,000	1	36,123,000	95.99%
54	5,058,000	0	11	0	31,086,000	1	36,124,000	95.99%
55	5,059,000	0	11	0	31,086,000	1	36,125,000	95.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	5,060,000	0	11	0	31,066,000	1	36,126,000	96.07%
2	5,061,000	0	11	0	31,066,000	1	36,127,000	96.07%
3	5,062,000	0	11	0	31,066,000	1	36,128,000	96.07%
4	5,063,000	0	11	0	31,066,000	1	36,129,000	96.07%
5	5,064,000	0	11	0	31,066,000	1	36,130,000	96.08%
6	5,065,000	0	11	0	31,066,000	1	36,131,000	96.08%
7	5,066,000	0	11	0	31,066,000	1	36,132,000	96.08%
8	5,067,000	0	11	0	31,066,000	1	36,133,000	96.09%
9	5,068,000	0	11	0	31,066,000	1	36,134,000	96.09%
10	5,069,000	0	11	0	31,066,000	1	36,135,000	96.09%
11	5,070,000	0	11	0	31,066,000	1	36,136,000	96.09%
12	5,071,000	0	11	0	31,066,000	1	36,137,000	96.10%
13	5,072,000	0	11	0	31,066,000	1	36,138,000	96.10%
14	5,073,000	0	11	0	31,066,000	1	36,139,000	96.10%
15	5,074,000	0	11	0	31,066,000	1	36,140,000	96.10%
16	5,075,000	0	11	0	31,066,000	1	36,141,000	96.11%
17	5,076,000	0	11	0	31,066,000	1	36,142,000	96.11%
18	5,077,000	0	11	0	31,066,000	1	36,143,000	96.11%
19	5,078,000	0	11	0	31,066,000	1	36,144,000	96.11%
20	5,079,000	0	11	0	31,066,000	1	36,145,000	96.12%
21	5,080,000	0	11	0	31,066,000	1	36,146,000	96.12%
22	5,081,000	0	11	0	31,066,000	1	36,147,000	96.12%
23	5,082,000	0	11	0	31,066,000	1	36,148,000	96.13%
24	5,083,000	0	11	0	31,066,000	1	36,149,000	96.13%
25	5,084,000	0	11	0	31,066,000	1	36,150,000	96.13%
26	5,085,000	0	11	0	31,066,000	1	36,151,000	96.13%
27	5,086,000	0	11	0	31,066,000	1	36,152,000	96.14%
28	5,087,000	0	11	0	31,066,000	1	36,153,000	96.14%
29	5,088,000	0	11	0	31,066,000	1	36,154,000	96.14%
30	5,089,000	0	11	0	31,066,000	1	36,155,000	96.14%
31	5,090,000	0	11	0	31,066,000	1	36,156,000	96.15%
32	5,091,000	0	11	0	31,066,000	1	36,157,000	96.15%
33	5,092,000	0	11	0	31,066,000	1	36,158,000	96.15%
34	5,093,000	0	11	0	31,066,000	1	36,159,000	96.15%
35	5,094,000	0	11	0	31,066,000	1	36,160,000	96.16%
36	5,095,000	0	11	0	31,066,000	1	36,161,000	96.16%
37	5,096,000	0	11	0	31,066,000	1	36,162,000	96.16%
38	5,097,000	0	11	0	31,066,000	1	36,163,000	96.17%
39	5,098,000	0	11	0	31,066,000	1	36,164,000	96.17%
40	5,099,000	0	11	0	31,066,000	1	36,165,000	96.17%
41	5,100,000	0	11	0	31,066,000	1	36,166,000	96.17%
42	5,101,000	0	11	0	31,066,000	1	36,167,000	96.18%
43	5,102,000	0	11	0	31,066,000	1	36,168,000	96.18%
44	5,103,000	0	11	0	31,066,000	1	36,169,000	96.18%
45	5,104,000	0	11	0	31,066,000	1	36,170,000	96.18%
46	5,105,000	0	11	0	31,066,000	1	36,171,000	96.19%
47	5,106,000	0	11	0	31,066,000	1	36,172,000	96.19%
48	5,107,000	0	11	0	31,066,000	1	36,173,000	96.19%
49	5,108,000	0	11	0	31,066,000	1	36,174,000	96.19%
50	5,109,000	0	11	0	31,066,000	1	36,175,000	96.20%
51	5,110,000	0	11	0	31,066,000	1	36,176,000	96.20%
52	5,111,000	0	11	0	31,066,000	1	36,177,000	96.20%
53	5,112,000	0	11	0	31,066,000	1	36,178,000	96.21%
54	5,113,000	0	11	0	31,066,000	1	36,179,000	96.21%
55	5,114,000	0	11	0	31,066,000	1	36,180,000	96.21%

Billing Analysis Schedules

Florida Public Service Commission

Company: Nl Florida, LLC
 DocId: No.: 180030-W5
 Historical Test Year Ended: December 31, 2016

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor (1) X (5) + (5)	Percentage of Total
1	5,115,000	0	11	0	31,066,000	1	36,181,000	98.21%
2	5,116,000	0	11	0	31,066,000	1	36,182,000	98.22%
3	5,117,000	0	11	0	31,066,000	1	36,183,000	98.22%
4	5,118,000	0	11	0	31,066,000	1	36,184,000	98.22%
5	5,119,000	0	11	0	31,066,000	1	36,185,000	98.22%
6	5,120,000	0	11	0	31,066,000	1	36,186,000	98.23%
7	5,121,000	0	11	0	31,066,000	1	36,187,000	98.23%
8	5,122,000	0	11	0	31,066,000	1	36,188,000	98.23%
9	5,123,000	0	11	0	31,066,000	1	36,189,000	98.23%
10	5,124,000	0	11	0	31,066,000	1	36,190,000	98.24%
11	5,125,000	0	11	0	31,066,000	1	36,191,000	98.24%
12	5,126,000	0	11	0	31,066,000	1	36,192,000	98.24%
13	5,127,000	0	11	0	31,066,000	1	36,193,000	98.25%
14	5,128,000	0	11	0	31,066,000	1	36,194,000	98.25%
15	5,129,000	0	11	0	31,066,000	1	36,195,000	98.25%
16	5,130,000	0	11	0	31,066,000	1	36,196,000	98.25%
17	5,131,000	0	11	0	31,066,000	1	36,197,000	98.25%
18	5,132,000	0	11	0	31,066,000	1	36,198,000	98.25%
19	5,133,000	0	11	0	31,066,000	1	36,199,000	98.25%
20	5,134,000	0	11	0	31,066,000	1	36,200,000	98.25%
21	5,135,000	0	11	0	31,066,000	1	36,201,000	98.27%
22	5,136,000	0	11	0	31,066,000	1	36,202,000	98.27%
23	5,137,000	0	11	0	31,066,000	1	36,203,000	98.27%
24	5,138,000	0	11	0	31,066,000	1	36,204,000	98.27%
25	5,139,000	0	11	0	31,066,000	1	36,205,000	98.28%
26	5,140,000	0	11	0	31,066,000	1	36,206,000	98.28%
27	5,141,000	0	11	0	31,066,000	1	36,207,000	98.28%
28	5,142,000	0	11	0	31,066,000	1	36,208,000	98.29%
29	5,143,000	0	11	0	31,066,000	1	36,209,000	98.29%
30	5,144,000	0	11	0	31,066,000	1	36,210,000	98.29%
31	5,145,000	0	11	0	31,066,000	1	36,211,000	98.29%
32	5,146,000	0	11	0	31,066,000	1	36,212,000	98.30%
33	5,147,000	0	11	0	31,066,000	1	36,213,000	98.30%
34	5,148,000	0	11	0	31,066,000	1	36,214,000	98.30%
35	5,149,000	0	11	0	31,066,000	1	36,215,000	98.30%
36	5,150,000	0	11	0	31,066,000	1	36,216,000	98.31%
37	5,151,000	0	11	0	31,066,000	1	36,217,000	98.31%
38	5,152,000	0	11	0	31,066,000	1	36,218,000	98.31%
39	5,153,000	0	11	0	31,066,000	1	36,219,000	98.31%
40	5,154,000	0	11	0	31,066,000	1	36,220,000	98.32%
41	5,155,000	0	11	0	31,066,000	1	36,221,000	98.32%
42	5,156,000	0	11	0	31,066,000	1	36,222,000	98.32%
43	5,157,000	0	11	0	31,066,000	1	36,223,000	98.32%
44	5,158,000	0	11	0	31,066,000	1	36,224,000	98.33%
45	5,159,000	0	11	0	31,066,000	1	36,225,000	98.33%
46	5,160,000	0	11	0	31,066,000	1	36,226,000	98.33%
47	5,161,000	0	11	0	31,066,000	1	36,227,000	98.34%
48	5,162,000	0	11	0	31,066,000	1	36,228,000	98.34%
49	5,163,000	0	11	0	31,066,000	1	36,229,000	98.34%
50	5,164,000	0	11	0	31,066,000	1	36,230,000	98.34%
51	5,165,000	0	11	0	31,066,000	1	36,231,000	98.35%
52	5,166,000	0	11	0	31,066,000	1	36,232,000	98.35%
53	5,167,000	0	11	0	31,066,000	1	36,233,000	98.35%
54	5,168,000	0	11	0	31,066,000	1	36,234,000	98.35%
55	5,169,000	0	11	0	31,066,000	1	36,235,000	98.36%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 18030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water or Sewer

For Billing January to December

Customer Class: General Service

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	5,170,000	0	11	0	31,066,000	1	36,236,000	96.36%
2	5,171,000	0	11	0	31,066,000	1	36,237,000	96.36%
3	5,172,000	0	11	0	31,066,000	1	36,238,000	96.36%
4	5,173,000	0	11	0	31,066,000	1	36,239,000	96.37%
5	5,174,000	0	11	0	31,066,000	1	36,240,000	96.37%
6	5,175,000	0	11	0	31,066,000	1	36,241,000	96.37%
7	5,176,000	0	11	0	31,066,000	1	36,242,000	96.36%
8	5,177,000	0	11	0	31,066,000	1	36,243,000	96.38%
9	5,178,000	0	11	0	31,066,000	1	36,244,000	96.39%
10	5,179,000	0	11	0	31,066,000	1	36,245,000	96.38%
11	5,180,000	0	11	0	31,066,000	1	36,246,000	96.35%
12	5,181,000	0	11	0	31,066,000	1	36,247,000	96.39%
13	5,182,000	0	11	0	31,066,000	1	36,248,000	96.39%
14	5,183,000	0	11	0	31,066,000	1	36,249,000	96.39%
15	5,184,000	0	11	0	31,066,000	1	36,250,000	96.40%
16	5,185,000	0	11	0	31,066,000	1	36,251,000	96.40%
17	5,186,000	0	11	0	31,066,000	1	36,252,000	96.40%
18	5,187,000	0	11	0	31,066,000	1	36,253,000	96.40%
19	5,188,000	0	11	0	31,066,000	1	36,254,000	96.41%
20	5,189,000	0	11	0	31,066,000	1	36,255,000	96.41%
21	5,190,000	0	11	0	31,066,000	1	36,256,000	96.41%
22	5,191,000	0	11	0	31,066,000	1	36,257,000	96.42%
23	5,192,000	0	11	0	31,066,000	1	36,258,000	96.42%
24	5,193,000	0	11	0	31,066,000	1	36,259,000	96.42%
25	5,194,000	0	11	0	31,066,000	1	36,260,000	96.42%
26	5,195,000	0	11	0	31,066,000	1	36,261,000	96.43%
27	5,196,000	0	11	0	31,066,000	1	36,262,000	96.43%
28	5,197,000	0	11	0	31,066,000	1	36,263,000	96.43%
29	5,198,000	0	11	0	31,066,000	1	36,264,000	96.43%
30	5,199,000	0	11	0	31,066,000	1	36,265,000	96.44%
31	5,200,000	0	11	0	31,066,000	1	36,266,000	96.44%
32	5,201,000	0	11	0	31,066,000	1	36,267,000	96.44%
33	5,202,000	0	11	0	31,066,000	1	36,268,000	96.44%
34	5,203,000	0	11	0	31,066,000	1	36,269,000	96.45%
35	5,204,000	0	11	0	31,066,000	1	36,270,000	96.45%
36	5,205,000	0	11	0	31,066,000	1	36,271,000	96.45%
37	5,206,000	0	11	0	31,066,000	1	36,272,000	96.45%
38	5,207,000	0	11	0	31,066,000	1	36,273,000	96.45%
39	5,208,000	0	11	0	31,066,000	1	36,274,000	96.46%
40	5,209,000	0	11	0	31,066,000	1	36,275,000	96.46%
41	5,210,000	0	11	0	31,066,000	1	36,276,000	96.47%
42	5,211,000	0	11	0	31,066,000	1	36,277,000	96.47%
43	5,212,000	0	11	0	31,066,000	1	36,278,000	96.47%
44	5,213,000	0	11	0	31,066,000	1	36,279,000	96.47%
45	5,214,000	0	11	0	31,066,000	1	36,280,000	96.48%
46	5,215,000	0	11	0	31,066,000	1	36,281,000	96.48%
47	5,216,000	0	11	0	31,066,000	1	36,282,000	96.48%
48	5,217,000	0	11	0	31,066,000	1	36,283,000	96.48%
49	5,218,000	0	11	0	31,066,000	1	36,284,000	96.49%
50	5,219,000	0	11	0	31,066,000	1	36,285,000	96.49%
51	5,220,000	0	11	0	31,066,000	1	36,286,000	96.49%
52	5,221,000	0	11	0	31,066,000	1	36,287,000	96.50%
53	5,222,000	0	11	0	31,066,000	1	36,288,000	96.50%
54	5,223,000	0	11	0	31,066,000	1	36,289,000	96.50%
55	5,224,000	0	11	0	31,066,000	1	36,290,000	96.50%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	5,225,000	0	11	0	31,066,000	1	36,291,000	96.51%
2	5,226,000	0	11	0	31,066,000	1	36,292,000	96.51%
3	5,227,000	0	11	0	31,066,000	1	36,293,000	96.51%
4	5,228,000	0	11	0	31,066,000	1	36,294,000	96.51%
5	5,229,000	0	11	0	31,066,000	1	36,295,000	96.52%
6	5,230,000	0	11	0	31,066,000	1	36,296,000	96.52%
7	5,231,000	0	11	0	31,066,000	1	36,297,000	96.52%
8	5,232,000	0	11	0	31,066,000	1	36,298,000	96.52%
9	5,233,000	0	11	0	31,066,000	1	36,299,000	96.53%
10	5,234,000	0	11	0	31,066,000	1	36,300,000	96.53%
11	5,235,000	0	11	0	31,066,000	1	36,301,000	96.53%
12	5,236,000	0	11	0	31,066,000	1	36,302,000	96.54%
13	5,237,000	0	11	0	31,066,000	1	36,303,000	96.54%
14	5,238,000	0	11	0	31,066,000	1	36,304,000	96.54%
15	5,239,000	0	11	0	31,066,000	1	36,305,000	96.54%
16	5,240,000	0	11	0	31,066,000	1	36,306,000	96.55%
17	5,241,000	0	11	0	31,066,000	1	36,307,000	96.55%
18	5,242,000	0	11	0	31,066,000	1	36,308,000	96.55%
19	5,243,000	0	11	0	31,066,000	1	36,309,000	96.56%
20	5,244,000	0	11	0	31,066,000	1	36,310,000	96.56%
21	5,245,000	0	11	0	31,066,000	1	36,311,000	96.56%
22	5,246,000	0	11	0	31,066,000	1	36,312,000	96.56%
23	5,247,000	0	11	0	31,066,000	1	36,313,000	96.57%
24	5,248,000	0	11	0	31,066,000	1	36,314,000	96.57%
25	5,249,000	0	11	0	31,066,000	1	36,315,000	96.57%
26	5,250,000	0	11	0	31,066,000	1	36,316,000	96.57%
27	5,251,000	0	11	0	31,066,000	1	36,317,000	96.58%
28	5,252,000	0	11	0	31,066,000	1	36,318,000	96.58%
29	5,253,000	0	11	0	31,066,000	1	36,319,000	96.58%
30	5,254,000	0	11	0	31,066,000	1	36,320,000	96.59%
31	5,255,000	0	11	0	31,066,000	1	36,321,000	96.59%
32	5,256,000	0	11	0	31,066,000	1	36,322,000	96.59%
33	5,257,000	0	11	0	31,066,000	1	36,323,000	96.59%
34	5,258,000	0	11	0	31,066,000	1	36,324,000	96.60%
35	5,259,000	0	11	0	31,066,000	1	36,325,000	96.60%
36	5,260,000	0	11	0	31,066,000	1	36,326,000	96.60%
37	5,261,000	0	11	0	31,066,000	1	36,327,000	96.60%
38	5,262,000	0	11	0	31,066,000	1	36,328,000	96.61%
39	5,263,000	0	11	0	31,066,000	1	36,329,000	96.61%
40	5,264,000	0	11	0	31,066,000	1	36,330,000	96.61%
41	5,265,000	0	11	0	31,066,000	1	36,331,000	96.61%
42	5,266,000	0	11	0	31,066,000	1	36,332,000	96.61%
43	5,267,000	0	11	0	31,066,000	1	36,333,000	96.62%
44	5,268,000	0	11	0	31,066,000	1	36,334,000	96.62%
45	5,269,000	0	11	0	31,066,000	1	36,335,000	96.62%
46	5,270,000	0	11	0	31,066,000	1	36,336,000	96.63%
47	5,271,000	0	11	0	31,066,000	1	36,337,000	96.63%
48	5,272,000	0	11	0	31,066,000	1	36,338,000	96.63%
49	5,273,000	0	11	0	31,066,000	1	36,339,000	96.64%
50	5,274,000	0	11	0	31,066,000	1	36,340,000	96.64%
51	5,275,000	0	11	0	31,066,000	1	36,341,000	96.64%
52	5,276,000	0	11	0	31,066,000	1	36,342,000	96.64%
53	5,277,000	0	11	0	31,066,000	1	36,343,000	96.64%
54	5,278,000	0	11	0	31,066,000	1	36,344,000	96.65%
55	5,279,000	0	11	0	31,066,000	1	36,345,000	96.65%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 Docket No.: 18030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total
1	5,280,000	0	11	0	0	31,068,000	1	36,348,000	96.65%
2	5,281,000	0	11	0	0	31,068,000	1	36,347,000	96.65%
3	5,282,000	0	11	0	0	31,068,000	1	36,348,000	96.66%
4	5,283,000	0	11	0	0	31,068,000	1	36,349,000	96.66%
5	5,284,000	0	11	0	0	31,068,000	1	36,350,000	96.66%
6	5,285,000	0	11	0	0	31,068,000	1	36,351,000	96.67%
7	5,286,000	0	11	0	0	31,068,000	1	36,352,000	96.67%
8	5,287,000	0	11	0	0	31,068,000	1	36,353,000	96.67%
9	5,288,000	0	11	0	0	31,068,000	1	36,354,000	96.67%
10	5,289,000	0	11	0	0	31,068,000	1	36,355,000	96.68%
11	5,290,000	0	11	0	0	31,068,000	1	36,356,000	96.68%
12	5,291,000	0	11	0	0	31,068,000	1	36,357,000	96.68%
13	5,292,000	0	11	0	0	31,068,000	1	36,358,000	96.68%
14	5,293,000	0	11	0	0	31,068,000	1	36,359,000	96.69%
15	5,294,000	0	11	0	0	31,068,000	1	36,360,000	96.69%
16	5,295,000	0	11	0	0	31,068,000	1	36,361,000	96.69%
17	5,296,000	0	11	0	0	31,068,000	1	36,362,000	96.69%
18	5,297,000	0	11	0	0	31,068,000	1	36,363,000	96.70%
19	5,298,000	0	11	0	0	31,068,000	1	36,364,000	96.70%
20	5,299,000	0	11	0	0	31,068,000	1	36,365,000	96.70%
21	5,300,000	0	11	0	0	31,068,000	1	36,366,000	96.71%
22	5,301,000	0	11	0	0	31,068,000	1	36,367,000	96.71%
23	5,302,000	0	11	0	0	31,068,000	1	36,368,000	96.71%
24	5,303,000	0	11	0	0	31,068,000	1	36,369,000	96.71%
25	5,304,000	0	11	0	0	31,068,000	1	36,370,000	96.72%
26	5,305,000	0	11	0	0	31,068,000	1	36,371,000	96.72%
27	5,306,000	0	11	0	0	31,068,000	1	36,372,000	96.72%
28	5,307,000	0	11	0	0	31,068,000	1	36,373,000	96.72%
29	5,308,000	0	11	0	0	31,068,000	1	36,374,000	96.73%
30	5,309,000	0	11	0	0	31,068,000	1	36,375,000	96.73%
31	5,310,000	0	11	0	0	31,068,000	1	36,376,000	96.73%
32	5,311,000	0	11	0	0	31,068,000	1	36,377,000	96.73%
33	5,312,000	0	11	0	0	31,068,000	1	36,378,000	96.74%
34	5,313,000	0	11	0	0	31,068,000	1	36,379,000	96.74%
35	5,314,000	0	11	0	0	31,068,000	1	36,380,000	96.74%
36	5,315,000	0	11	0	0	31,068,000	1	36,381,000	96.75%
37	5,316,000	0	11	0	0	31,068,000	1	36,382,000	96.75%
38	5,317,000	0	11	0	0	31,068,000	1	36,383,000	96.75%
39	5,318,000	0	11	0	0	31,068,000	1	36,384,000	96.75%
40	5,319,000	0	11	0	0	31,068,000	1	36,385,000	96.76%
41	5,320,000	0	11	0	0	31,068,000	1	36,386,000	96.76%
42	5,321,000	0	11	0	0	31,068,000	1	36,387,000	96.76%
43	5,322,000	0	11	0	0	31,068,000	1	36,388,000	96.76%
44	5,323,000	0	11	0	0	31,068,000	1	36,389,000	96.77%
45	5,324,000	0	11	0	0	31,068,000	1	36,390,000	96.77%
46	5,325,000	0	11	0	0	31,068,000	1	36,391,000	96.77%
47	5,326,000	0	11	0	0	31,068,000	1	36,392,000	96.77%
48	5,327,000	0	11	0	0	31,068,000	1	36,393,000	96.78%
49	5,328,000	0	11	0	0	31,068,000	1	36,394,000	96.78%
50	5,329,000	0	11	0	0	31,068,000	1	36,395,000	96.78%
51	5,330,000	0	11	0	0	31,068,000	1	36,396,000	96.79%
52	5,331,000	0	11	0	0	31,068,000	1	36,397,000	96.79%
53	5,332,000	0	11	0	0	31,068,000	1	36,398,000	96.79%
54	5,333,000	0	11	0	0	31,068,000	1	36,399,000	96.79%
55	5,334,000	0	11	0	0	31,068,000	1	36,400,000	96.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)		(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
				(1)	(2)				
1	5,336,000	0	11	0	31,066,000	1	36,401,000	96.60%	
2	5,336,000	0	11	0	31,066,000	1	36,402,000	96.60%	
3	5,337,000	0	11	0	31,066,000	1	36,403,000	96.60%	
4	5,338,000	0	11	0	31,066,000	1	36,404,000	96.61%	
5	5,339,000	0	11	0	31,066,000	1	36,405,000	96.61%	
6	5,340,000	0	11	0	31,066,000	1	36,406,000	96.61%	
7	5,341,000	0	11	0	31,066,000	1	36,407,000	96.61%	
8	5,342,000	0	11	0	31,066,000	1	36,408,000	96.62%	
9	5,343,000	0	11	0	31,066,000	1	36,409,000	96.62%	
10	5,344,000	0	11	0	31,066,000	1	36,410,000	96.62%	
11	5,345,000	0	11	0	31,066,000	1	36,411,000	96.62%	
12	5,346,000	0	11	0	31,066,000	1	36,412,000	96.63%	
13	5,347,000	0	11	0	31,066,000	1	36,413,000	96.63%	
14	5,348,000	0	11	0	31,066,000	1	36,414,000	96.63%	
15	5,349,000	0	11	0	31,066,000	1	36,415,000	96.64%	
16	5,350,000	0	11	0	31,066,000	1	36,416,000	96.64%	
17	5,351,000	0	11	0	31,066,000	1	36,417,000	96.64%	
18	5,352,000	0	11	0	31,066,000	1	36,418,000	96.64%	
19	5,353,000	0	11	0	31,066,000	1	36,419,000	96.65%	
20	5,354,000	0	11	0	31,066,000	1	36,420,000	96.65%	
21	5,355,000	0	11	0	31,066,000	1	36,421,000	96.65%	
22	5,356,000	0	11	0	31,066,000	1	36,422,000	96.65%	
23	5,357,000	0	11	0	31,066,000	1	36,423,000	96.66%	
24	5,358,000	0	11	0	31,066,000	1	36,424,000	96.66%	
25	5,359,000	0	11	0	31,066,000	1	36,425,000	96.66%	
26	5,360,000	0	11	0	31,066,000	1	36,426,000	96.66%	
27	5,361,000	0	11	0	31,066,000	1	36,427,000	96.67%	
28	5,362,000	0	11	0	31,066,000	1	36,428,000	96.67%	
29	5,363,000	0	11	0	31,066,000	1	36,429,000	96.67%	
30	5,364,000	0	11	0	31,066,000	1	36,430,000	96.68%	
31	5,365,000	0	11	0	31,066,000	1	36,431,000	96.68%	
32	5,366,000	0	11	0	31,066,000	1	36,432,000	96.68%	
33	5,367,000	0	11	0	31,066,000	1	36,433,000	96.68%	
34	5,368,000	0	11	0	31,066,000	1	36,434,000	96.69%	
35	5,369,000	0	11	0	31,066,000	1	36,435,000	96.69%	
36	5,370,000	0	11	0	31,066,000	1	36,436,000	96.69%	
37	5,371,000	0	11	0	31,066,000	1	36,437,000	96.69%	
38	5,372,000	0	11	0	31,066,000	1	36,438,000	96.90%	
39	5,373,000	0	11	0	31,066,000	1	36,439,000	96.90%	
40	5,374,000	0	11	0	31,066,000	1	36,440,000	96.90%	
41	5,375,000	0	11	0	31,066,000	1	36,441,000	96.90%	
42	5,376,000	0	11	0	31,066,000	1	36,442,000	96.91%	
43	5,377,000	0	11	0	31,066,000	1	36,443,000	96.91%	
44	5,378,000	0	11	0	31,066,000	1	36,444,000	96.91%	
45	5,379,000	0	11	0	31,066,000	1	36,445,000	96.92%	
46	5,380,000	0	11	0	31,066,000	1	36,446,000	96.92%	
47	5,381,000	0	11	0	31,066,000	1	36,447,000	96.92%	
48	5,382,000	0	11	0	31,066,000	1	36,448,000	96.92%	
49	5,383,000	0	11	0	31,066,000	1	36,449,000	96.93%	
50	5,384,000	0	11	0	31,066,000	1	36,450,000	96.93%	
51	5,385,000	0	11	0	31,066,000	1	36,451,000	96.93%	
52	5,386,000	0	11	0	31,066,000	1	36,452,000	96.93%	
53	5,387,000	0	11	0	31,066,000	1	36,453,000	96.94%	
54	5,388,000	0	11	0	31,066,000	1	36,454,000	96.94%	
55	5,389,000	0	11	0	31,066,000	1	36,455,000	96.94%	

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] ÷ (6)	Percentage of Total
1	5,390,000	0	11	0	31,066,000	1	36,458,000	98.94%
2	5,391,000	0	11	0	31,066,000	1	36,457,000	98.95%
3	5,392,000	0	11	0	31,066,000	1	36,458,000	98.95%
4	5,393,000	0	11	0	31,066,000	1	36,459,000	98.95%
5	5,394,000	0	11	0	31,066,000	1	36,480,000	98.96%
6	5,395,000	0	11	0	31,066,000	1	36,481,000	98.96%
7	5,396,000	0	11	0	31,066,000	1	36,482,000	98.96%
8	5,397,000	0	11	0	31,066,000	1	36,483,000	98.96%
9	5,398,000	0	11	0	31,066,000	1	36,484,000	98.97%
10	5,399,000	0	11	0	31,066,000	1	36,485,000	98.97%
11	5,400,000	0	11	0	31,066,000	1	36,486,000	98.97%
12	5,401,000	0	11	0	31,066,000	1	36,487,000	98.97%
13	5,402,000	0	11	0	31,066,000	1	36,488,000	98.98%
14	5,403,000	0	11	0	31,066,000	1	36,489,000	98.98%
15	5,404,000	0	11	0	31,066,000	1	36,470,000	98.98%
16	5,405,000	0	11	0	31,066,000	1	36,471,000	98.98%
17	5,406,000	0	11	0	31,066,000	1	36,472,000	98.99%
18	5,407,000	0	11	0	31,066,000	1	36,473,000	98.99%
19	5,408,000	0	11	0	31,066,000	1	36,474,000	98.99%
20	5,409,000	0	11	0	31,066,000	1	36,475,000	97.00%
21	5,410,000	0	11	0	31,066,000	1	36,476,000	97.00%
22	5,411,000	0	11	0	31,066,000	1	36,477,000	97.00%
23	5,412,000	0	11	0	31,066,000	1	36,478,000	97.00%
24	5,413,000	0	11	0	31,066,000	1	36,479,000	97.01%
25	5,414,000	0	11	0	31,066,000	1	36,480,000	97.01%
26	5,415,000	0	11	0	31,066,000	1	36,481,000	97.01%
27	5,416,000	0	11	0	31,066,000	1	36,482,000	97.01%
28	5,417,000	0	11	0	31,066,000	1	36,483,000	97.02%
29	5,418,000	0	11	0	31,066,000	1	36,484,000	97.02%
30	5,419,000	0	11	0	31,066,000	1	36,485,000	97.02%
31	5,420,000	0	11	0	31,066,000	1	36,486,000	97.02%
32	5,421,000	0	11	0	31,066,000	1	36,487,000	97.03%
33	5,422,000	0	11	0	31,066,000	1	36,488,000	97.03%
34	5,423,000	0	11	0	31,066,000	1	36,489,000	97.03%
35	5,424,000	0	11	0	31,066,000	1	36,490,000	97.03%
36	5,425,000	0	11	0	31,066,000	1	36,491,000	97.04%
37	5,426,000	0	11	0	31,066,000	1	36,492,000	97.04%
38	5,427,000	0	11	0	31,066,000	1	36,493,000	97.04%
39	5,428,000	0	11	0	31,066,000	1	36,494,000	97.05%
40	5,429,000	0	11	0	31,066,000	1	36,495,000	97.05%
41	5,430,000	0	11	0	31,066,000	1	36,496,000	97.05%
42	5,431,000	0	11	0	31,066,000	1	36,497,000	97.05%
43	5,432,000	0	11	0	31,066,000	1	36,498,000	97.06%
44	5,433,000	0	11	0	31,066,000	1	36,499,000	97.06%
45	5,434,000	0	11	0	31,066,000	1	36,500,000	97.06%
46	5,435,000	0	11	0	31,066,000	1	36,501,000	97.06%
47	5,436,000	0	11	0	31,066,000	1	36,502,000	97.07%
48	5,437,000	0	11	0	31,066,000	1	36,503,000	97.07%
49	5,438,000	0	11	0	31,066,000	1	36,504,000	97.07%
50	5,439,000	0	11	0	31,066,000	1	36,505,000	97.07%
51	5,440,000	0	11	0	31,066,000	1	36,506,000	97.08%
52	5,441,000	0	11	0	31,066,000	1	36,507,000	97.08%
53	5,442,000	0	11	0	31,066,000	1	36,508,000	97.08%
54	5,443,000	0	11	0	31,066,000	1	36,509,000	97.08%
55	5,444,000	0	11	0	31,066,000	1	36,510,000	97.08%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,446,000	0	11	0	31,066,000	1	36,511,000	97.06%
2	5,446,000	0	11	0	31,066,000	1	36,512,000	97.06%
3	5,447,000	0	11	0	31,066,000	1	36,513,000	97.10%
4	5,448,000	0	11	0	31,066,000	1	36,514,000	97.10%
5	5,449,000	0	11	0	31,066,000	1	36,515,000	97.10%
6	5,450,000	0	11	0	31,066,000	1	36,516,000	97.10%
7	5,451,000	0	11	0	31,066,000	1	36,517,000	97.11%
8	5,452,000	0	11	0	31,066,000	1	36,518,000	97.11%
9	5,453,000	0	11	0	31,066,000	1	36,519,000	97.11%
10	5,454,000	0	11	0	31,066,000	1	36,520,000	97.11%
11	5,455,000	0	11	0	31,066,000	1	36,521,000	97.12%
12	5,456,000	0	11	0	31,066,000	1	36,522,000	97.12%
13	5,457,000	0	11	0	31,066,000	1	36,523,000	97.12%
14	5,458,000	0	11	0	31,066,000	1	36,524,000	97.13%
15	5,459,000	0	11	0	31,066,000	1	36,525,000	97.13%
16	5,460,000	0	11	0	31,066,000	1	36,526,000	97.13%
17	5,461,000	0	11	0	31,066,000	1	36,527,000	97.13%
18	5,462,000	0	11	0	31,066,000	1	36,528,000	97.14%
19	5,463,000	0	11	0	31,066,000	1	36,529,000	97.14%
20	5,464,000	0	11	0	31,066,000	1	36,530,000	97.14%
21	5,465,000	0	11	0	31,066,000	1	36,531,000	97.14%
22	5,466,000	0	11	0	31,066,000	1	36,532,000	97.15%
23	5,467,000	0	11	0	31,066,000	1	36,533,000	97.15%
24	5,468,000	0	11	0	31,066,000	1	36,534,000	97.15%
25	5,469,000	0	11	0	31,066,000	1	36,535,000	97.15%
26	5,470,000	0	11	0	31,066,000	1	36,536,000	97.16%
27	5,471,000	0	11	0	31,066,000	1	36,537,000	97.16%
28	5,472,000	0	11	0	31,066,000	1	36,538,000	97.16%
29	5,473,000	0	11	0	31,066,000	1	36,539,000	97.17%
30	5,474,000	0	11	0	31,066,000	1	36,540,000	97.17%
31	5,475,000	0	11	0	31,066,000	1	36,541,000	97.17%
32	5,476,000	0	11	0	31,066,000	1	36,542,000	97.17%
33	5,477,000	0	11	0	31,066,000	1	36,543,000	97.18%
34	5,478,000	0	11	0	31,066,000	1	36,544,000	97.18%
35	5,479,000	0	11	0	31,066,000	1	36,545,000	97.18%
36	5,480,000	0	11	0	31,066,000	1	36,546,000	97.18%
37	5,481,000	0	11	0	31,066,000	1	36,547,000	97.19%
38	5,482,000	0	11	0	31,066,000	1	36,548,000	97.19%
39	5,483,000	0	11	0	31,066,000	1	36,549,000	97.19%
40	5,484,000	0	11	0	31,066,000	1	36,550,000	97.19%
41	5,485,000	0	11	0	31,066,000	1	36,551,000	97.20%
42	5,486,000	0	11	0	31,066,000	1	36,552,000	97.20%
43	5,487,000	0	11	0	31,066,000	1	36,553,000	97.20%
44	5,488,000	0	11	0	31,066,000	1	36,554,000	97.21%
45	5,489,000	0	11	0	31,066,000	1	36,555,000	97.21%
46	5,490,000	0	11	0	31,066,000	1	36,556,000	97.21%
47	5,491,000	0	11	0	31,066,000	1	36,557,000	97.21%
48	5,492,000	0	11	0	31,066,000	1	36,558,000	97.22%
49	5,493,000	0	11	0	31,066,000	1	36,559,000	97.22%
50	5,494,000	0	11	0	31,066,000	1	36,560,000	97.22%
51	5,495,000	0	11	0	31,066,000	1	36,561,000	97.22%
52	5,496,000	0	11	0	31,066,000	1	36,562,000	97.23%
53	5,497,000	0	11	0	31,066,000	1	36,563,000	97.23%
54	5,498,000	0	11	0	31,066,000	1	36,564,000	97.23%
55	5,499,000	0	11	0	31,066,000	1	36,565,000	97.23%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	6,500,000	0	11	0	31,066,000	1	36,566,000	97.24%
2	5,501,000	0	11	0	31,066,000	1	36,567,000	97.24%
3	5,502,000	0	11	0	31,066,000	1	36,568,000	97.24%
4	5,503,000	0	11	0	31,066,000	1	36,569,000	97.25%
5	5,504,000	0	11	0	31,066,000	1	36,570,000	97.25%
6	5,505,000	0	11	0	31,066,000	1	36,571,000	97.25%
7	5,506,000	0	11	0	31,066,000	1	36,572,000	97.25%
8	5,507,000	0	11	0	31,066,000	1	36,573,000	97.25%
9	5,508,000	0	11	0	31,066,000	1	36,574,000	97.25%
10	5,509,000	0	11	0	31,066,000	1	36,575,000	97.25%
11	5,510,000	0	11	0	31,066,000	1	36,576,000	97.25%
12	5,511,000	0	11	0	31,066,000	1	36,577,000	97.27%
13	5,512,000	0	11	0	31,066,000	1	36,578,000	97.27%
14	5,513,000	0	11	0	31,066,000	1	36,579,000	97.27%
15	5,514,000	0	11	0	31,066,000	1	36,580,000	97.27%
16	5,515,000	0	11	0	31,066,000	1	36,581,000	97.28%
17	5,516,000	0	11	0	31,066,000	1	36,582,000	97.28%
18	5,517,000	0	11	0	31,066,000	1	36,583,000	97.28%
19	5,518,000	0	11	0	31,066,000	1	36,584,000	97.28%
20	5,519,000	0	11	0	31,066,000	1	36,585,000	97.29%
21	5,520,000	0	11	0	31,066,000	1	36,586,000	97.29%
22	5,521,000	0	11	0	31,066,000	1	36,587,000	97.29%
23	5,522,000	0	11	0	31,066,000	1	36,588,000	97.30%
24	5,523,000	0	11	0	31,066,000	1	36,589,000	97.30%
25	5,524,000	0	11	0	31,066,000	1	36,590,000	97.30%
26	5,525,000	0	11	0	31,066,000	1	36,591,000	97.30%
27	5,526,000	0	11	0	31,066,000	1	36,592,000	97.31%
28	5,527,000	0	11	0	31,066,000	1	36,593,000	97.31%
29	5,528,000	0	11	0	31,066,000	1	36,594,000	97.31%
30	5,529,000	0	11	0	31,066,000	1	36,595,000	97.31%
31	5,530,000	0	11	0	31,066,000	1	36,596,000	97.32%
32	5,531,000	0	11	0	31,066,000	1	36,597,000	97.32%
33	5,532,000	0	11	0	31,066,000	1	36,598,000	97.32%
34	5,533,000	0	11	0	31,066,000	1	36,599,000	97.32%
35	5,534,000	0	11	0	31,066,000	1	36,600,000	97.33%
36	5,535,000	0	11	0	31,066,000	1	36,601,000	97.33%
37	5,536,000	0	11	0	31,066,000	1	36,602,000	97.33%
38	5,537,000	0	11	0	31,066,000	1	36,603,000	97.34%
39	5,538,000	0	11	0	31,066,000	1	36,604,000	97.34%
40	5,539,000	0	11	0	31,066,000	1	36,605,000	97.34%
41	5,540,000	0	11	0	31,066,000	1	36,606,000	97.34%
42	5,541,000	0	11	0	31,066,000	1	36,607,000	97.35%
43	5,542,000	0	11	0	31,066,000	1	36,608,000	97.35%
44	5,543,000	0	11	0	31,066,000	1	36,609,000	97.35%
45	5,544,000	0	11	0	31,066,000	1	36,610,000	97.35%
46	5,545,000	0	11	0	31,066,000	1	36,611,000	97.35%
47	5,546,000	0	11	0	31,066,000	1	36,612,000	97.35%
48	5,547,000	0	11	0	31,066,000	1	36,613,000	97.35%
49	5,548,000	0	11	0	31,066,000	1	36,614,000	97.36%
50	5,549,000	0	11	0	31,066,000	1	36,615,000	97.37%
51	5,550,000	0	11	0	31,066,000	1	36,616,000	97.37%
52	5,551,000	0	11	0	31,066,000	1	36,617,000	97.37%
53	5,552,000	0	11	0	31,066,000	1	36,618,000	97.38%
54	5,553,000	0	11	0	31,066,000	1	36,619,000	97.38%
55	5,554,000	0	11	0	31,066,000	1	36,620,000	97.38%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2016

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed*		(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
				(1) X	(2)				
1	5,665,000	0	11	0	0	31,086,000	1	36,621,000	97.38%
2	5,666,000	0	11	0	0	31,086,000	1	36,622,000	97.38%
3	5,597,000	0	11	0	0	31,086,000	1	36,623,000	97.39%
4	5,558,000	0	11	0	0	31,086,000	1	36,624,000	97.39%
5	5,559,000	0	11	0	0	31,086,000	1	36,625,000	97.39%
6	5,660,000	0	11	0	0	31,086,000	1	36,626,000	97.40%
7	5,661,000	0	11	0	0	31,086,000	1	36,627,000	97.40%
8	5,662,000	0	11	0	0	31,086,000	1	36,628,000	97.40%
9	5,663,000	0	11	0	0	31,086,000	1	36,629,000	97.40%
10	5,664,000	0	11	0	0	31,086,000	1	36,630,000	97.41%
11	5,665,000	0	11	0	0	31,086,000	1	36,631,000	97.41%
12	5,666,000	0	11	0	0	31,086,000	1	36,632,000	97.41%
13	5,667,000	0	11	0	0	31,086,000	1	36,633,000	97.42%
14	5,668,000	0	11	0	0	31,086,000	1	36,634,000	97.42%
15	5,669,000	0	11	0	0	31,086,000	1	36,635,000	97.42%
16	5,670,000	0	11	0	0	31,086,000	1	36,636,000	97.42%
17	5,571,000	0	11	0	0	31,086,000	1	36,637,000	97.43%
18	5,572,000	0	11	0	0	31,086,000	1	36,638,000	97.43%
19	5,573,000	0	11	0	0	31,086,000	1	36,639,000	97.43%
20	5,574,000	0	11	0	0	31,086,000	1	36,640,000	97.43%
21	5,575,000	0	11	0	0	31,086,000	1	36,641,000	97.44%
22	5,576,000	0	11	0	0	31,086,000	1	36,642,000	97.44%
23	5,577,000	0	11	0	0	31,086,000	1	36,643,000	97.44%
24	5,578,000	0	11	0	0	31,086,000	1	36,644,000	97.44%
25	5,579,000	0	11	0	0	31,086,000	1	36,645,000	97.45%
26	5,580,000	0	11	0	0	31,086,000	1	36,646,000	97.45%
27	5,581,000	0	11	0	0	31,086,000	1	36,647,000	97.45%
28	5,582,000	0	11	0	0	31,086,000	1	36,648,000	97.46%
29	5,583,000	0	11	0	0	31,086,000	1	36,649,000	97.46%
30	5,584,000	0	11	0	0	31,086,000	1	36,650,000	97.46%
31	5,585,000	0	11	0	0	31,086,000	1	36,651,000	97.46%
32	5,586,000	0	11	0	0	31,086,000	1	36,652,000	97.47%
33	5,587,000	0	11	0	0	31,086,000	1	36,653,000	97.47%
34	5,588,000	0	11	0	0	31,086,000	1	36,654,000	97.47%
35	5,589,000	0	11	0	0	31,086,000	1	36,655,000	97.47%
36	5,590,000	0	11	0	0	31,086,000	1	36,656,000	97.48%
37	5,591,000	0	11	0	0	31,086,000	1	36,657,000	97.48%
38	5,592,000	0	11	0	0	31,086,000	1	36,658,000	97.48%
39	5,593,000	0	11	0	0	31,086,000	1	36,659,000	97.48%
40	5,594,000	0	11	0	0	31,086,000	1	36,660,000	97.49%
41	5,595,000	0	11	0	0	31,086,000	1	36,661,000	97.49%
42	5,596,000	0	11	0	0	31,086,000	1	36,662,000	97.49%
43	5,597,000	0	11	0	0	31,086,000	1	36,663,000	97.50%
44	5,598,000	0	11	0	0	31,086,000	1	36,664,000	97.50%
45	5,599,000	0	11	0	0	31,086,000	1	36,665,000	97.50%
46	5,600,000	0	11	0	0	31,086,000	1	36,666,000	97.50%
47	5,601,000	0	11	0	0	31,086,000	1	36,667,000	97.51%
48	5,602,000	0	11	0	0	31,086,000	1	36,668,000	97.51%
49	5,603,000	0	11	0	0	31,086,000	1	36,669,000	97.51%
50	5,604,000	0	11	0	0	31,086,000	1	36,670,000	97.51%
51	5,605,000	0	11	0	0	31,086,000	1	36,671,000	97.52%
52	5,606,000	0	11	0	0	31,086,000	1	36,672,000	97.52%
53	5,607,000	0	11	0	0	31,086,000	1	36,673,000	97.52%
54	5,608,000	0	11	0	0	31,086,000	1	36,674,000	97.52%
55	5,609,000	0	11	0	0	31,086,000	1	36,675,000	97.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	5,810,000	0	11	0	31,068,000	1	36,676,000	97.53%
2	5,811,000	0	11	0	31,068,000	1	36,677,000	97.53%
3	5,812,000	0	11	0	31,068,000	1	36,678,000	97.53%
4	5,813,000	0	11	0	31,068,000	1	36,679,000	97.54%
5	5,814,000	0	11	0	31,068,000	1	36,680,000	97.54%
6	5,815,000	0	11	0	31,068,000	1	36,681,000	97.54%
7	5,816,000	0	11	0	31,068,000	1	36,682,000	97.55%
8	5,817,000	0	11	0	31,068,000	1	36,683,000	97.55%
9	5,818,000	0	11	0	31,068,000	1	36,684,000	97.55%
10	5,819,000	0	11	0	31,068,000	1	36,685,000	97.56%
11	5,820,000	0	11	0	31,068,000	1	36,686,000	97.56%
12	5,821,000	0	11	0	31,068,000	1	36,687,000	97.56%
13	5,822,000	0	11	0	31,068,000	1	36,688,000	97.56%
14	5,823,000	0	11	0	31,068,000	1	36,689,000	97.56%
15	5,824,000	0	11	0	31,068,000	1	36,690,000	97.57%
16	5,825,000	0	11	0	31,068,000	1	36,691,000	97.57%
17	5,826,000	0	11	0	31,068,000	1	36,692,000	97.57%
18	5,827,000	0	11	0	31,068,000	1	36,693,000	97.57%
19	5,828,000	0	11	0	31,068,000	1	36,694,000	97.58%
20	5,829,000	0	11	0	31,068,000	1	36,695,000	97.58%
21	5,830,000	0	11	0	31,068,000	1	36,696,000	97.58%
22	5,831,000	0	11	0	31,068,000	1	36,697,000	97.58%
23	5,832,000	0	11	0	31,068,000	1	36,698,000	97.59%
24	5,833,000	0	11	0	31,068,000	1	36,699,000	97.59%
25	5,834,000	0	11	0	31,068,000	1	36,700,000	97.59%
26	5,835,000	0	11	0	31,068,000	1	36,701,000	97.60%
27	5,836,000	0	11	0	31,068,000	1	36,702,000	97.60%
28	5,837,000	0	11	0	31,068,000	1	36,703,000	97.60%
29	5,838,000	0	11	0	31,068,000	1	36,704,000	97.60%
30	5,839,000	0	11	0	31,068,000	1	36,705,000	97.61%
31	5,840,000	0	11	0	31,068,000	1	36,706,000	97.61%
32	5,841,000	0	11	0	31,068,000	1	36,707,000	97.61%
33	5,842,000	0	11	0	31,068,000	1	36,708,000	97.61%
34	5,843,000	0	11	0	31,068,000	1	36,709,000	97.62%
35	5,844,000	0	11	0	31,068,000	1	36,710,000	97.62%
36	5,845,000	0	11	0	31,068,000	1	36,711,000	97.62%
37	5,846,000	0	11	0	31,068,000	1	36,712,000	97.63%
38	5,847,000	0	11	0	31,068,000	1	36,713,000	97.63%
39	5,848,000	0	11	0	31,068,000	1	36,714,000	97.63%
40	5,849,000	0	11	0	31,068,000	1	36,715,000	97.63%
41	5,850,000	0	11	0	31,068,000	1	36,716,000	97.64%
42	5,851,000	0	11	0	31,068,000	1	36,717,000	97.64%
43	5,852,000	0	11	0	31,068,000	1	36,718,000	97.64%
44	5,853,000	0	11	0	31,068,000	1	36,719,000	97.64%
45	5,854,000	0	11	0	31,068,000	1	36,720,000	97.65%
46	5,855,000	0	11	0	31,068,000	1	36,721,000	97.65%
47	5,856,000	0	11	0	31,068,000	1	36,722,000	97.65%
48	5,857,000	0	11	0	31,068,000	1	36,723,000	97.65%
49	5,858,000	0	11	0	31,068,000	1	36,724,000	97.66%
50	5,859,000	0	11	0	31,068,000	1	36,725,000	97.66%
51	5,860,000	0	11	0	31,068,000	1	36,726,000	97.66%
52	5,861,000	0	11	0	31,068,000	1	36,727,000	97.67%
53	5,862,000	0	11	0	31,068,000	1	36,728,000	97.67%
54	5,863,000	0	11	0	31,068,000	1	36,729,000	97.67%
55	5,864,000	0	11	0	31,068,000	1	36,730,000	97.67%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W5
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total	
1	5,665,000	0	11	0	31,066,000	1	36,731,000	97.68%	
2	5,665,000	0	11	0	31,066,000	1	36,732,000	97.68%	
3	5,667,000	0	11	0	31,066,000	1	36,733,000	97.68%	
4	5,666,000	0	11	0	31,066,000	1	36,734,000	97.68%	
5	5,666,000	0	11	0	31,066,000	1	36,735,000	97.69%	
6	5,670,000	0	11	0	31,066,000	1	36,736,000	97.69%	
7	5,671,000	0	11	0	31,066,000	1	36,737,000	97.69%	
8	5,672,000	0	11	0	31,066,000	1	36,738,000	97.69%	
9	5,673,000	0	11	0	31,066,000	1	36,739,000	97.70%	
10	5,674,000	0	11	0	31,066,000	1	36,740,000	97.70%	
11	5,675,000	0	11	0	31,066,000	1	36,741,000	97.70%	
12	5,676,000	0	11	0	31,066,000	1	36,742,000	97.71%	
13	5,677,000	0	11	0	31,066,000	1	36,743,000	97.71%	
14	5,678,000	0	11	0	31,066,000	1	36,744,000	97.71%	
15	5,679,000	0	11	0	31,066,000	1	36,745,000	97.71%	
16	5,680,000	0	11	0	31,066,000	1	36,746,000	97.72%	
17	5,681,000	0	11	0	31,066,000	1	36,747,000	97.72%	
18	5,682,000	0	11	0	31,066,000	1	36,748,000	97.72%	
19	5,683,000	0	11	0	31,066,000	1	36,749,000	97.72%	
20	5,684,000	0	11	0	31,066,000	1	36,750,000	97.73%	
21	5,685,000	0	11	0	31,066,000	1	36,751,000	97.73%	
22	5,686,000	0	11	0	31,066,000	1	36,752,000	97.73%	
23	5,687,000	0	11	0	31,066,000	1	36,753,000	97.73%	
24	5,688,000	0	11	0	31,066,000	1	36,754,000	97.74%	
25	5,689,000	0	11	0	31,066,000	1	36,755,000	97.74%	
26	5,690,000	0	11	0	31,066,000	1	36,756,000	97.74%	
27	5,691,000	0	11	0	31,066,000	1	36,757,000	97.74%	
28	5,692,000	0	11	0	31,066,000	1	36,758,000	97.75%	
29	5,693,000	0	11	0	31,066,000	1	36,759,000	97.75%	
30	5,694,000	0	11	0	31,066,000	1	36,760,000	97.75%	
31	5,695,000	0	11	0	31,066,000	1	36,761,000	97.76%	
32	5,696,000	0	11	0	31,066,000	1	36,762,000	97.76%	
33	5,697,000	0	11	0	31,066,000	1	36,763,000	97.76%	
34	5,698,000	0	11	0	31,066,000	1	36,764,000	97.76%	
35	5,699,000	0	11	0	31,066,000	1	36,765,000	97.77%	
36	5,700,000	0	11	0	31,066,000	1	36,766,000	97.77%	
37	5,701,000	0	11	0	31,066,000	1	36,767,000	97.77%	
38	5,702,000	0	11	0	31,066,000	1	36,768,000	97.77%	
39	5,703,000	0	11	0	31,066,000	1	36,769,000	97.78%	
40	5,704,000	0	11	0	31,066,000	1	36,770,000	97.78%	
41	5,705,000	0	11	0	31,066,000	1	36,771,000	97.78%	
42	5,706,000	0	11	0	31,066,000	1	36,772,000	97.78%	
43	5,707,000	0	11	0	31,066,000	1	36,773,000	97.79%	
44	5,708,000	0	11	0	31,066,000	1	36,774,000	97.79%	
45	5,709,000	0	11	0	31,066,000	1	36,775,000	97.79%	
46	5,710,000	0	11	0	31,066,000	1	36,776,000	97.80%	
47	5,711,000	0	11	0	31,066,000	1	36,777,000	97.80%	
48	5,712,000	0	11	0	31,066,000	1	36,778,000	97.80%	
49	5,713,000	0	11	0	31,066,000	1	36,779,000	97.81%	
50	5,714,000	0	11	0	31,066,000	1	36,780,000	97.81%	
51	5,715,000	0	11	0	31,066,000	1	36,781,000	97.81%	
52	5,716,000	0	11	0	31,066,000	1	36,782,000	97.81%	
53	5,717,000	0	11	0	31,066,000	1	36,783,000	97.81%	
54	5,718,000	0	11	0	31,066,000	1	36,784,000	97.82%	
55	5,719,000	0	11	0	31,066,000	1	36,785,000	97.82%	

Billing Analysis Schedules

Florida Public Service Commission

Company: MI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

Schedule E-14
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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	5,720,000	0	11	0	31,066,000	1	36,786,000	97.82%
2	5,721,000	0	11	0	31,066,000	1	36,787,000	97.82%
3	5,722,000	0	11	0	31,066,000	1	36,788,000	97.83%
4	5,723,000	0	11	0	31,066,000	1	36,789,000	97.83%
5	5,724,000	0	11	0	31,066,000	1	36,790,000	97.83%
6	5,725,000	0	11	0	31,066,000	1	36,791,000	97.84%
7	5,726,000	0	11	0	31,066,000	1	36,792,000	97.84%
8	5,727,000	0	11	0	31,066,000	1	36,793,000	97.84%
9	5,728,000	0	11	0	31,066,000	1	36,794,000	97.84%
10	5,729,000	0	11	0	31,066,000	1	36,795,000	97.85%
11	5,730,000	0	11	0	31,066,000	1	36,796,000	97.85%
12	5,731,000	0	11	0	31,066,000	1	36,797,000	97.85%
13	5,732,000	0	11	0	31,066,000	1	36,798,000	97.85%
14	5,733,000	0	11	0	31,066,000	1	36,799,000	97.86%
15	5,734,000	0	11	0	31,066,000	1	36,800,000	97.86%
16	5,735,000	0	11	0	31,066,000	1	36,801,000	97.86%
17	5,736,000	0	11	0	31,066,000	1	36,802,000	97.86%
18	5,737,000	0	11	0	31,066,000	1	36,803,000	97.87%
19	5,738,000	0	11	0	31,066,000	1	36,804,000	97.87%
20	5,739,000	0	11	0	31,066,000	1	36,805,000	97.87%
21	5,740,000	0	11	0	31,066,000	1	36,806,000	97.88%
22	5,741,000	0	11	0	31,066,000	1	36,807,000	97.88%
23	5,742,000	0	11	0	31,066,000	1	36,808,000	97.88%
24	5,743,000	0	11	0	31,066,000	1	36,809,000	97.88%
25	5,744,000	0	11	0	31,066,000	1	36,810,000	97.89%
26	5,745,000	0	11	0	31,066,000	1	36,811,000	97.89%
27	5,746,000	0	11	0	31,066,000	1	36,812,000	97.89%
28	5,747,000	0	11	0	31,066,000	1	36,813,000	97.89%
29	5,748,000	0	11	0	31,066,000	1	36,814,000	97.90%
30	5,749,000	0	11	0	31,066,000	1	36,815,000	97.90%
31	5,750,000	0	11	0	31,066,000	1	36,816,000	97.90%
32	5,751,000	0	11	0	31,066,000	1	36,817,000	97.90%
33	5,752,000	0	11	0	31,066,000	1	36,818,000	97.91%
34	5,753,000	0	11	0	31,066,000	1	36,819,000	97.91%
35	5,754,000	0	11	0	31,066,000	1	36,820,000	97.91%
36	5,755,000	0	11	0	31,066,000	1	36,821,000	97.92%
37	5,756,000	0	11	0	31,066,000	1	36,822,000	97.92%
38	5,757,000	0	11	0	31,066,000	1	36,823,000	97.92%
39	5,758,000	0	11	0	31,066,000	1	36,824,000	97.92%
40	5,759,000	0	11	0	31,066,000	1	36,825,000	97.93%
41	5,760,000	0	11	0	31,066,000	1	36,826,000	97.93%
42	5,761,000	0	11	0	31,066,000	1	36,827,000	97.93%
43	5,762,000	0	11	0	31,066,000	1	36,828,000	97.93%
44	5,763,000	0	11	0	31,066,000	1	36,829,000	97.94%
45	5,764,000	0	11	0	31,066,000	1	36,830,000	97.94%
46	5,765,000	0	11	0	31,066,000	1	36,831,000	97.94%
47	5,766,000	0	11	0	31,066,000	1	36,832,000	97.94%
48	5,767,000	0	11	0	31,066,000	1	36,833,000	97.95%
49	5,768,000	0	11	0	31,066,000	1	36,834,000	97.95%
50	5,769,000	0	11	0	31,066,000	1	36,835,000	97.95%
51	5,770,000	0	11	0	31,066,000	1	36,836,000	97.95%
52	5,771,000	0	11	0	31,066,000	1	36,837,000	97.96%
53	5,772,000	0	11	0	31,066,000	1	36,838,000	97.96%
54	5,773,000	0	11	0	31,066,000	1	36,839,000	97.96%
55	5,774,000	0	11	0	31,066,000	1	36,840,000	97.97%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (2)] ÷ (5)	(8) Percentage of Total
1	5,775,000	0	11	0	31,066,000	1	36,841,000	97.97%
2	5,775,000	0	11	0	31,066,000	1	36,842,000	97.97%
3	5,777,000	0	11	0	31,066,000	1	36,843,000	97.97%
4	5,778,000	0	11	0	31,066,000	1	36,844,000	97.98%
5	5,779,000	0	11	0	31,066,000	1	36,845,000	97.98%
6	5,780,000	0	11	0	31,066,000	1	36,846,000	97.98%
7	5,781,000	0	11	0	31,066,000	1	36,847,000	97.98%
8	5,782,000	0	11	0	31,066,000	1	36,848,000	97.99%
9	5,783,000	0	11	0	31,066,000	1	36,849,000	97.99%
10	5,784,000	0	11	0	31,066,000	1	36,850,000	97.99%
11	5,785,000	0	11	0	31,066,000	1	36,851,000	97.99%
12	5,786,000	0	11	0	31,066,000	1	36,852,000	98.00%
13	5,787,000	0	11	0	31,066,000	1	36,853,000	98.00%
14	5,788,000	0	11	0	31,066,000	1	36,854,000	98.00%
15	5,789,000	0	11	0	31,066,000	1	36,855,000	98.01%
16	5,790,000	0	11	0	31,066,000	1	36,856,000	98.01%
17	5,791,000	0	11	0	31,066,000	1	36,857,000	98.01%
18	5,792,000	0	11	0	31,066,000	1	36,858,000	98.01%
19	5,793,000	0	11	0	31,066,000	1	36,859,000	98.02%
20	5,794,000	0	11	0	31,066,000	1	36,860,000	98.02%
21	5,795,000	0	11	0	31,066,000	1	36,861,000	98.02%
22	5,796,000	0	11	0	31,066,000	1	36,862,000	98.02%
23	5,797,000	0	11	0	31,066,000	1	36,863,000	98.03%
24	5,798,000	0	11	0	31,066,000	1	36,864,000	98.03%
25	5,799,000	0	11	0	31,066,000	1	36,865,000	98.03%
26	5,800,000	0	11	0	31,066,000	1	36,866,000	98.03%
27	5,801,000	0	11	0	31,066,000	1	36,867,000	98.04%
28	5,802,000	0	11	0	31,066,000	1	36,868,000	98.04%
29	5,803,000	0	11	0	31,066,000	1	36,869,000	98.04%
30	5,804,000	0	11	0	31,066,000	1	36,870,000	98.05%
31	5,805,000	0	11	0	31,066,000	1	36,871,000	98.05%
32	5,806,000	0	11	0	31,066,000	1	36,872,000	98.05%
33	5,807,000	0	11	0	31,066,000	1	36,873,000	98.05%
34	5,808,000	0	11	0	31,066,000	1	36,874,000	98.06%
35	5,809,000	0	11	0	31,066,000	1	36,875,000	98.06%
36	5,810,000	0	11	0	31,066,000	1	36,876,000	98.06%
37	5,811,000	0	11	0	31,066,000	1	36,877,000	98.06%
38	5,812,000	0	11	0	31,066,000	1	36,878,000	98.07%
39	5,813,000	0	11	0	31,066,000	1	36,879,000	98.07%
40	5,814,000	0	11	0	31,066,000	1	36,880,000	98.07%
41	5,815,000	0	11	0	31,066,000	1	36,881,000	98.07%
42	5,816,000	0	11	0	31,066,000	1	36,882,000	98.08%
43	5,817,000	0	11	0	31,066,000	1	36,883,000	98.08%
44	5,818,000	0	11	0	31,066,000	1	36,884,000	98.08%
45	5,819,000	0	11	0	31,066,000	1	36,885,000	98.08%
46	5,820,000	0	11	0	31,066,000	1	36,886,000	98.09%
47	5,821,000	0	11	0	31,066,000	1	36,887,000	98.09%
48	5,822,000	0	11	0	31,066,000	1	36,888,000	98.09%
49	5,823,000	0	11	0	31,066,000	1	36,889,000	98.10%
50	5,824,000	0	11	0	31,066,000	1	36,890,000	98.10%
51	5,825,000	0	11	0	31,066,000	1	36,891,000	98.10%
52	5,826,000	0	11	0	31,066,000	1	36,892,000	98.10%
53	5,827,000	0	11	0	31,066,000	1	36,893,000	98.11%
54	5,828,000	0	11	0	31,066,000	1	36,894,000	98.11%
55	5,829,000	0	11	0	31,066,000	1	36,895,000	98.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] + (5)	(8) Percentage of Total
1	5,830,000	0	11	0	31,086,000	1	36,886,000	98.11%
2	5,831,000	0	11	0	31,086,000	1	36,897,000	98.12%
3	5,832,000	0	11	0	31,086,000	1	36,899,000	98.12%
4	5,833,000	0	11	0	31,086,000	1	36,899,000	98.12%
5	5,834,000	0	11	0	31,086,000	1	36,900,000	98.13%
6	5,835,000	0	11	0	31,086,000	1	36,901,000	98.13%
7	5,836,000	0	11	0	31,086,000	1	36,902,000	98.13%
8	5,837,000	0	11	0	31,086,000	1	36,903,000	98.13%
9	5,838,000	0	11	0	31,086,000	1	36,904,000	98.14%
10	5,839,000	0	11	0	31,086,000	1	36,905,000	98.14%
11	5,840,000	0	11	0	31,086,000	1	36,906,000	98.14%
12	5,841,000	0	11	0	31,086,000	1	36,907,000	98.14%
13	5,842,000	0	11	0	31,086,000	1	36,908,000	98.15%
14	5,843,000	0	11	0	31,086,000	1	36,909,000	98.15%
15	5,844,000	0	11	0	31,086,000	1	36,910,000	98.15%
16	5,845,000	0	11	0	31,086,000	1	36,911,000	98.15%
17	5,846,000	0	11	0	31,086,000	1	36,912,000	98.16%
18	5,847,000	0	11	0	31,086,000	1	36,913,000	98.16%
19	5,848,000	0	11	0	31,086,000	1	36,914,000	98.17%
20	5,849,000	0	11	0	31,086,000	1	36,915,000	98.17%
21	5,850,000	0	11	0	31,086,000	1	36,916,000	98.17%
22	5,851,000	0	11	0	31,086,000	1	36,917,000	98.17%
23	5,852,000	0	11	0	31,086,000	1	36,918,000	98.18%
24	5,853,000	0	11	0	31,086,000	1	36,919,000	98.18%
25	5,854,000	0	11	0	31,086,000	1	36,920,000	98.18%
26	5,855,000	0	11	0	31,086,000	1	36,921,000	98.18%
27	5,856,000	0	11	0	31,086,000	1	36,922,000	98.19%
28	5,857,000	0	11	0	31,086,000	1	36,923,000	98.19%
29	5,858,000	0	11	0	31,086,000	1	36,924,000	98.19%
30	5,859,000	0	11	0	31,086,000	1	36,925,000	98.19%
31	5,860,000	0	11	0	31,086,000	1	36,926,000	98.19%
32	5,861,000	0	11	0	31,086,000	1	36,927,000	98.20%
33	5,862,000	0	11	0	31,086,000	1	36,928,000	98.20%
34	5,863,000	0	11	0	31,086,000	1	36,929,000	98.20%
35	5,864,000	0	11	0	31,086,000	1	36,930,000	98.21%
36	5,865,000	0	11	0	31,086,000	1	36,931,000	98.21%
37	5,866,000	0	11	0	31,086,000	1	36,932,000	98.21%
38	5,867,000	0	11	0	31,086,000	1	36,933,000	98.22%
39	5,868,000	0	11	0	31,086,000	1	36,934,000	98.22%
40	5,869,000	0	11	0	31,086,000	1	36,935,000	98.22%
41	5,870,000	0	11	0	31,086,000	1	36,936,000	98.22%
42	5,871,000	0	11	0	31,086,000	1	36,937,000	98.23%
43	5,872,000	0	11	0	31,086,000	1	36,938,000	98.23%
44	5,873,000	0	11	0	31,086,000	1	36,939,000	98.23%
45	5,874,000	0	11	0	31,086,000	1	36,940,000	98.23%
46	5,875,000	0	11	0	31,086,000	1	36,941,000	98.24%
47	5,876,000	0	11	0	31,086,000	1	36,942,000	98.24%
48	5,877,000	0	11	0	31,086,000	1	36,943,000	98.24%
49	5,878,000	0	11	0	31,086,000	1	36,944,000	98.24%
50	5,879,000	0	11	0	31,086,000	1	36,945,000	98.25%
51	5,880,000	0	11	0	31,086,000	1	36,946,000	98.25%
52	5,881,000	0	11	0	31,086,000	1	36,947,000	98.25%
53	5,882,000	0	11	0	31,086,000	1	36,948,000	98.26%
54	5,883,000	0	11	0	31,086,000	1	36,949,000	98.26%
55	5,884,000	0	11	0	31,086,000	1	36,950,000	98.26%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 160030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	5,886,000	0	11	0	31,066,000	1	36,951,000	98.28%
2	5,886,000	0	11	0	31,066,000	1	36,952,000	98.28%
3	5,887,000	0	11	0	31,066,000	1	36,953,000	98.27%
4	5,888,000	0	11	0	31,066,000	1	36,954,000	98.27%
5	5,888,000	0	11	0	31,066,000	1	36,955,000	98.27%
6	5,890,000	0	11	0	31,066,000	1	36,956,000	98.27%
7	5,891,000	0	11	0	31,066,000	1	36,957,000	98.28%
8	5,892,000	0	11	0	31,066,000	1	36,958,000	98.28%
9	5,893,000	0	11	0	31,066,000	1	36,959,000	98.28%
10	5,894,000	0	11	0	31,066,000	1	36,960,000	98.28%
11	5,895,000	0	11	0	31,066,000	1	36,961,000	98.28%
12	5,896,000	0	11	0	31,066,000	1	36,962,000	98.28%
13	5,897,000	0	11	0	31,066,000	1	36,963,000	98.29%
14	5,898,000	0	11	0	31,066,000	1	36,964,000	98.30%
15	5,899,000	0	11	0	31,066,000	1	36,965,000	98.30%
16	5,900,000	0	11	0	31,066,000	1	36,966,000	98.30%
17	5,901,000	0	11	0	31,066,000	1	36,967,000	98.30%
18	5,902,000	0	11	0	31,066,000	1	36,968,000	98.31%
19	5,903,000	0	11	0	31,066,000	1	36,969,000	98.31%
20	5,904,000	0	11	0	31,066,000	1	36,970,000	98.31%
21	5,905,000	0	11	0	31,066,000	1	36,971,000	98.31%
22	5,906,000	0	11	0	31,066,000	1	36,972,000	98.32%
23	5,907,000	0	11	0	31,066,000	1	36,973,000	98.32%
24	5,908,000	0	11	0	31,066,000	1	36,974,000	98.32%
25	5,909,000	0	11	0	31,066,000	1	36,975,000	98.32%
26	5,910,000	0	11	0	31,066,000	1	36,976,000	98.33%
27	5,911,000	0	11	0	31,066,000	1	36,977,000	98.33%
28	5,912,000	0	11	0	31,066,000	1	36,978,000	98.33%
29	5,913,000	0	11	0	31,066,000	1	36,979,000	98.34%
30	5,914,000	0	11	0	31,066,000	1	36,980,000	98.34%
31	5,915,000	0	11	0	31,066,000	1	36,981,000	98.34%
32	5,916,000	0	11	0	31,066,000	1	36,982,000	98.34%
33	5,917,000	0	11	0	31,066,000	1	36,983,000	98.35%
34	5,918,000	0	11	0	31,066,000	1	36,984,000	98.35%
35	5,919,000	0	11	0	31,066,000	1	36,985,000	98.35%
36	5,920,000	0	11	0	31,066,000	1	36,986,000	98.35%
37	5,921,000	0	11	0	31,066,000	1	36,987,000	98.36%
38	5,922,000	0	11	0	31,066,000	1	36,988,000	98.36%
39	5,923,000	0	11	0	31,066,000	1	36,989,000	98.36%
40	5,924,000	0	11	0	31,066,000	1	36,990,000	98.36%
41	5,925,000	0	11	0	31,066,000	1	36,991,000	98.37%
42	5,926,000	0	11	0	31,066,000	1	36,992,000	98.37%
43	5,927,000	0	11	0	31,066,000	1	36,993,000	98.37%
44	5,928,000	0	11	0	31,066,000	1	36,994,000	98.38%
45	5,928,000	0	11	0	31,066,000	1	36,995,000	98.38%
46	5,930,000	0	11	0	31,066,000	1	36,996,000	98.38%
47	5,931,000	0	11	0	31,066,000	1	36,997,000	98.38%
48	5,932,000	0	11	0	31,066,000	1	36,998,000	98.39%
49	5,933,000	0	11	0	31,066,000	1	36,999,000	98.39%
50	5,934,000	0	11	0	31,066,000	1	37,000,000	98.39%
51	5,935,000	0	11	0	31,066,000	1	37,001,000	98.39%
52	5,936,000	0	11	0	31,066,000	1	37,002,000	98.40%
53	5,937,000	0	11	0	31,066,000	1	37,003,000	98.40%
54	5,938,000	0	11	0	31,066,000	1	37,004,000	98.40%
55	5,939,000	0	11	0	31,066,000	1	37,005,000	98.40%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W3
 Historical Test Year Ended: December 31, 2015

Schedule E-14
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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	5,940,000	0	11	0	31,066,000	1	37,006,000	98.41%
2	5,941,000	0	11	0	31,066,000	1	37,007,000	98.41%
3	5,942,000	0	11	0	31,066,000	1	37,008,000	98.41%
4	5,943,000	0	11	0	31,066,000	1	37,009,000	98.42%
5	5,944,000	0	11	0	31,066,000	1	37,010,000	98.42%
6	5,945,000	0	11	0	31,066,000	1	37,011,000	98.42%
7	5,946,000	0	11	0	31,066,000	1	37,012,000	98.42%
8	5,947,000	0	11	0	31,066,000	1	37,013,000	98.43%
9	5,948,000	0	11	0	31,066,000	1	37,014,000	98.43%
10	5,949,000	0	11	0	31,066,000	1	37,015,000	98.43%
11	5,950,000	0	11	0	31,066,000	1	37,016,000	98.43%
12	5,951,000	0	11	0	31,066,000	1	37,017,000	98.44%
13	5,952,000	0	11	0	31,066,000	1	37,018,000	98.44%
14	5,953,000	0	11	0	31,066,000	1	37,019,000	98.44%
15	5,954,000	0	11	0	31,066,000	1	37,020,000	98.44%
16	5,955,000	0	11	0	31,066,000	1	37,021,000	98.45%
17	5,956,000	0	11	0	31,066,000	1	37,022,000	98.45%
18	5,957,000	0	11	0	31,066,000	1	37,023,000	98.45%
19	5,958,000	0	11	0	31,066,000	1	37,024,000	98.45%
20	5,959,000	0	11	0	31,066,000	1	37,025,000	98.46%
21	5,960,000	0	11	0	31,066,000	1	37,026,000	98.46%
22	5,961,000	0	11	0	31,066,000	1	37,027,000	98.46%
23	5,962,000	0	11	0	31,066,000	1	37,028,000	98.47%
24	5,963,000	0	11	0	31,066,000	1	37,029,000	98.47%
25	5,964,000	0	11	0	31,066,000	1	37,030,000	98.47%
26	5,965,000	0	11	0	31,066,000	1	37,031,000	98.47%
27	5,966,000	0	11	0	31,066,000	1	37,032,000	98.48%
28	5,967,000	0	11	0	31,066,000	1	37,033,000	98.48%
29	5,968,000	0	11	0	31,066,000	1	37,034,000	98.48%
30	5,969,000	0	11	0	31,066,000	1	37,035,000	98.48%
31	5,970,000	0	11	0	31,066,000	1	37,036,000	98.49%
32	5,971,000	0	11	0	31,066,000	1	37,037,000	98.49%
33	5,972,000	0	11	0	31,066,000	1	37,038,000	98.49%
34	5,973,000	0	11	0	31,066,000	1	37,039,000	98.49%
35	5,974,000	0	11	0	31,066,000	1	37,040,000	98.50%
36	5,975,000	0	11	0	31,066,000	1	37,041,000	98.50%
37	5,976,000	0	11	0	31,066,000	1	37,042,000	98.50%
38	5,977,000	0	11	0	31,066,000	1	37,043,000	98.51%
39	5,978,000	0	11	0	31,066,000	1	37,044,000	98.51%
40	5,979,000	0	11	0	31,066,000	1	37,045,000	98.51%
41	5,980,000	0	11	0	31,066,000	1	37,046,000	98.51%
42	5,981,000	0	11	0	31,066,000	1	37,047,000	98.52%
43	5,982,000	0	11	0	31,066,000	1	37,048,000	98.52%
44	5,983,000	0	11	0	31,066,000	1	37,049,000	98.52%
45	5,984,000	0	11	0	31,066,000	1	37,050,000	98.52%
46	5,985,000	0	11	0	31,066,000	1	37,051,000	98.53%
47	5,986,000	0	11	0	31,066,000	1	37,052,000	98.53%
48	5,987,000	0	11	0	31,066,000	1	37,053,000	98.53%
49	5,988,000	0	11	0	31,066,000	1	37,054,000	98.53%
50	5,989,000	0	11	0	31,066,000	1	37,055,000	98.54%
51	5,990,000	0	11	0	31,066,000	1	37,056,000	98.54%
52	5,991,000	0	11	0	31,066,000	1	37,057,000	98.54%
53	5,992,000	0	11	0	31,066,000	1	37,058,000	98.55%
54	5,993,000	0	11	0	31,066,000	1	37,059,000	98.55%
55	5,994,000	0	11	0	31,066,000	1	37,060,000	98.55%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total
1	5,995,000	0	11	0	31,088,000	1	37,081,000	98.55%
2	5,996,000	0	11	0	31,088,000	1	37,082,000	98.56%
3	5,997,000	0	11	0	31,088,000	1	37,083,000	98.56%
4	5,998,000	0	11	0	31,088,000	1	37,084,000	98.56%
5	5,999,000	0	11	0	31,088,000	1	37,085,000	98.56%
6	6,000,000	0	11	0	31,088,000	1	37,086,000	98.57%
7	6,001,000	0	11	0	31,088,000	1	37,087,000	98.57%
8	6,002,000	0	11	0	31,088,000	1	37,088,000	98.57%
9	6,003,000	0	11	0	31,088,000	1	37,089,000	98.57%
10	6,004,000	0	11	0	31,088,000	1	37,090,000	98.57%
11	6,005,000	0	11	0	31,088,000	1	37,091,000	98.58%
12	6,006,000	0	11	0	31,088,000	1	37,092,000	98.58%
13	6,007,000	0	11	0	31,088,000	1	37,093,000	98.58%
14	6,008,000	0	11	0	31,088,000	1	37,094,000	98.59%
15	6,009,000	0	11	0	31,088,000	1	37,095,000	98.59%
16	6,010,000	0	11	0	31,088,000	1	37,096,000	98.59%
17	6,011,000	0	11	0	31,088,000	1	37,097,000	98.60%
18	6,012,000	0	11	0	31,088,000	1	37,098,000	98.60%
19	6,013,000	0	11	0	31,088,000	1	37,099,000	98.60%
20	6,014,000	0	11	0	31,088,000	1	37,100,000	98.60%
21	6,015,000	0	11	0	31,088,000	1	37,101,000	98.61%
22	6,016,000	0	11	0	31,088,000	1	37,102,000	98.61%
23	6,017,000	0	11	0	31,088,000	1	37,103,000	98.61%
24	6,018,000	0	11	0	31,088,000	1	37,104,000	98.61%
25	6,019,000	0	11	0	31,088,000	1	37,105,000	98.62%
26	6,020,000	0	11	0	31,088,000	1	37,106,000	98.62%
27	6,021,000	0	11	0	31,088,000	1	37,107,000	98.62%
28	6,022,000	0	11	0	31,088,000	1	37,108,000	98.63%
29	6,023,000	0	11	0	31,088,000	1	37,109,000	98.63%
30	6,024,000	0	11	0	31,088,000	1	37,110,000	98.63%
31	6,025,000	0	11	0	31,088,000	1	37,111,000	98.63%
32	6,026,000	0	11	0	31,088,000	1	37,112,000	98.64%
33	6,027,000	0	11	0	31,088,000	1	37,113,000	98.64%
34	6,028,000	0	11	0	31,088,000	1	37,114,000	98.64%
35	6,029,000	0	11	0	31,088,000	1	37,115,000	98.64%
36	6,030,000	0	11	0	31,088,000	1	37,116,000	98.64%
37	6,031,000	0	11	0	31,088,000	1	37,117,000	98.65%
38	6,032,000	0	11	0	31,088,000	1	37,118,000	98.65%
39	6,033,000	0	11	0	31,088,000	1	37,119,000	98.65%
40	6,034,000	0	11	0	31,088,000	1	37,120,000	98.65%
41	6,035,000	0	11	0	31,088,000	1	37,121,000	98.66%
42	6,036,000	0	11	0	31,088,000	1	37,122,000	98.66%
43	6,037,000	0	11	0	31,088,000	1	37,123,000	98.66%
44	6,038,000	0	11	0	31,088,000	1	37,124,000	98.67%
45	6,039,000	0	11	0	31,088,000	1	37,125,000	98.67%
46	6,040,000	0	11	0	31,088,000	1	37,126,000	98.67%
47	6,041,000	0	11	0	31,088,000	1	37,127,000	98.68%
48	6,042,000	0	11	0	31,088,000	1	37,128,000	98.68%
49	6,043,000	0	11	0	31,088,000	1	37,129,000	98.68%
50	6,044,000	0	11	0	31,088,000	1	37,130,000	98.68%
51	6,045,000	0	11	0	31,088,000	1	37,131,000	98.69%
52	6,046,000	0	11	0	31,088,000	1	37,132,000	98.69%
53	6,047,000	0	11	0	31,088,000	1	37,133,000	98.69%
54	6,048,000	0	11	0	31,088,000	1	37,134,000	98.69%
55	6,049,000	0	11	0	31,088,000	1	37,135,000	98.70%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	8,050,000	0	11	0	31,088,000	1	37,116,000	98.70%
2	8,051,000	0	11	0	31,089,000	1	37,117,000	98.70%
3	8,052,000	0	11	0	31,090,000	1	37,118,000	98.70%
4	8,053,000	0	11	0	31,091,000	1	37,119,000	98.71%
5	8,054,000	0	11	0	31,092,000	1	37,120,000	98.71%
6	8,055,000	0	11	0	31,093,000	1	37,121,000	98.71%
7	8,056,000	0	11	0	31,094,000	1	37,122,000	98.72%
8	8,057,000	0	11	0	31,095,000	1	37,123,000	98.72%
9	8,058,000	0	11	0	31,096,000	1	37,124,000	98.72%
10	8,059,000	0	11	0	31,097,000	1	37,125,000	98.72%
11	8,060,000	0	11	0	31,098,000	1	37,126,000	98.73%
12	8,061,000	0	11	0	31,099,000	1	37,127,000	98.73%
13	8,062,000	0	11	0	31,100,000	1	37,128,000	98.73%
14	8,063,000	0	11	0	31,101,000	1	37,129,000	98.73%
15	8,064,000	0	11	0	31,102,000	1	37,130,000	98.74%
16	8,065,000	0	11	0	31,103,000	1	37,131,000	98.74%
17	8,066,000	0	11	0	31,104,000	1	37,132,000	98.74%
18	8,067,000	0	11	0	31,105,000	1	37,133,000	98.74%
19	8,068,000	0	11	0	31,106,000	1	37,134,000	98.75%
20	8,069,000	0	11	0	31,107,000	1	37,135,000	98.75%
21	8,070,000	0	11	0	31,108,000	1	37,136,000	98.75%
22	8,071,000	0	11	0	31,109,000	1	37,137,000	98.76%
23	8,072,000	0	11	0	31,110,000	1	37,138,000	98.76%
24	8,073,000	0	11	0	31,111,000	1	37,139,000	98.76%
25	8,074,000	0	11	0	31,112,000	1	37,140,000	98.76%
26	8,075,000	0	11	0	31,113,000	1	37,141,000	98.77%
27	8,076,000	0	11	0	31,114,000	1	37,142,000	98.77%
28	8,077,000	0	11	0	31,115,000	1	37,143,000	98.77%
29	8,078,000	0	11	0	31,116,000	1	37,144,000	98.77%
30	8,079,000	0	11	0	31,117,000	1	37,145,000	98.78%
31	8,080,000	0	11	0	31,118,000	1	37,146,000	98.78%
32	8,081,000	0	11	0	31,119,000	1	37,147,000	98.78%
33	8,082,000	0	11	0	31,120,000	1	37,148,000	98.78%
34	8,083,000	0	11	0	31,121,000	1	37,149,000	98.79%
35	8,084,000	0	11	0	31,122,000	1	37,150,000	98.79%
36	8,085,000	0	11	0	31,123,000	1	37,151,000	98.79%
37	8,086,000	0	11	0	31,124,000	1	37,152,000	98.80%
38	8,087,000	0	11	0	31,125,000	1	37,153,000	98.80%
39	8,088,000	0	11	0	31,126,000	1	37,154,000	98.80%
40	8,089,000	0	11	0	31,127,000	1	37,155,000	98.80%
41	8,090,000	0	11	0	31,128,000	1	37,156,000	98.81%
42	8,091,000	0	11	0	31,129,000	1	37,157,000	98.81%
43	8,092,000	0	11	0	31,130,000	1	37,158,000	98.81%
44	8,093,000	0	11	0	31,131,000	1	37,159,000	98.81%
45	8,094,000	0	11	0	31,132,000	1	37,160,000	98.82%
46	8,095,000	0	11	0	31,133,000	1	37,161,000	98.82%
47	8,096,000	0	11	0	31,134,000	1	37,162,000	98.82%
48	8,097,000	0	11	0	31,135,000	1	37,163,000	98.82%
49	8,098,000	0	11	0	31,136,000	1	37,164,000	98.83%
50	8,099,000	0	11	0	31,137,000	1	37,165,000	98.83%
51	8,100,000	0	11	0	31,138,000	1	37,166,000	98.83%
52	8,101,000	0	11	0	31,139,000	1	37,167,000	98.84%
53	8,102,000	0	11	0	31,140,000	1	37,168,000	98.84%
54	8,103,000	0	11	0	31,141,000	1	37,169,000	98.84%
55	8,104,000	0	11	0	31,142,000	1	37,170,000	98.84%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-W5
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	6,105,000	0	11	0	31,066,000	1	37,171,000	98.85%
2	6,106,000	0	11	0	31,066,000	1	37,172,000	98.85%
3	6,107,000	0	11	0	31,066,000	1	37,173,000	98.85%
4	6,108,000	0	11	0	31,066,000	1	37,174,000	98.85%
5	6,109,000	0	11	0	31,066,000	1	37,175,000	98.86%
6	6,110,000	0	11	0	31,066,000	1	37,176,000	98.86%
7	6,111,000	0	11	0	31,066,000	1	37,177,000	98.86%
8	6,112,000	0	11	0	31,066,000	1	37,178,000	98.86%
9	6,113,000	0	11	0	31,066,000	1	37,179,000	98.87%
10	6,114,000	0	11	0	31,066,000	1	37,180,000	98.87%
11	6,115,000	0	11	0	31,066,000	1	37,181,000	98.87%
12	6,116,000	0	11	0	31,066,000	1	37,182,000	98.88%
13	6,117,000	0	11	0	31,066,000	1	37,183,000	98.88%
14	6,118,000	0	11	0	31,066,000	1	37,184,000	98.88%
15	6,119,000	0	11	0	31,066,000	1	37,185,000	98.88%
16	6,120,000	0	11	0	31,066,000	1	37,186,000	98.89%
17	6,121,000	0	11	0	31,066,000	1	37,187,000	98.89%
18	6,122,000	0	11	0	31,066,000	1	37,188,000	98.89%
19	6,123,000	0	11	0	31,066,000	1	37,189,000	98.89%
20	6,124,000	0	11	0	31,066,000	1	37,190,000	98.90%
21	6,125,000	0	11	0	31,066,000	1	37,191,000	98.90%
22	6,126,000	0	11	0	31,066,000	1	37,192,000	98.90%
23	6,127,000	0	11	0	31,066,000	1	37,193,000	98.90%
24	6,128,000	0	11	0	31,066,000	1	37,194,000	98.91%
25	6,129,000	0	11	0	31,066,000	1	37,195,000	98.91%
26	6,130,000	0	11	0	31,066,000	1	37,196,000	98.91%
27	6,131,000	0	11	0	31,066,000	1	37,197,000	98.92%
28	6,132,000	0	11	0	31,066,000	1	37,198,000	98.92%
29	6,133,000	0	11	0	31,066,000	1	37,199,000	98.92%
30	6,134,000	0	11	0	31,066,000	1	37,200,000	98.92%
31	6,135,000	0	11	0	31,066,000	1	37,201,000	98.93%
32	6,136,000	0	11	0	31,066,000	1	37,202,000	98.93%
33	6,137,000	0	11	0	31,066,000	1	37,203,000	98.93%
34	6,138,000	0	11	0	31,066,000	1	37,204,000	98.93%
35	6,139,000	0	11	0	31,066,000	1	37,205,000	98.94%
36	6,140,000	0	11	0	31,066,000	1	37,206,000	98.94%
37	6,141,000	0	11	0	31,066,000	1	37,207,000	98.94%
38	6,142,000	0	11	0	31,066,000	1	37,208,000	98.94%
39	6,143,000	0	11	0	31,066,000	1	37,209,000	98.95%
40	6,144,000	0	11	0	31,066,000	1	37,210,000	98.95%
41	6,145,000	0	11	0	31,066,000	1	37,211,000	98.95%
42	6,146,000	0	11	0	31,066,000	1	37,212,000	98.95%
43	6,147,000	0	11	0	31,066,000	1	37,213,000	98.96%
44	6,148,000	0	11	0	31,066,000	1	37,214,000	98.96%
45	6,149,000	0	11	0	31,066,000	1	37,215,000	98.96%
46	6,150,000	0	11	0	31,066,000	1	37,216,000	98.97%
47	6,151,000	0	11	0	31,066,000	1	37,217,000	98.97%
48	6,152,000	0	11	0	31,066,000	1	37,218,000	98.97%
49	6,153,000	0	11	0	31,066,000	1	37,219,000	98.97%
50	6,154,000	0	11	0	31,066,000	1	37,220,000	98.98%
51	6,155,000	0	11	0	31,066,000	1	37,221,000	98.98%
52	6,156,000	0	11	0	31,066,000	1	37,222,000	98.98%
53	6,157,000	0	11	0	31,066,000	1	37,223,000	98.98%
54	6,158,000	0	11	0	31,066,000	1	37,224,000	98.99%
55	6,159,000	0	11	0	31,066,000	1	37,225,000	98.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-W8
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	6,180,000	0	11	0	31,066,000	1	37,226,000	99.99%
2	6,181,000	0	11	0	31,066,000	1	37,227,000	99.99%
3	6,182,000	0	11	0	31,066,000	1	37,228,000	99.99%
4	6,183,000	0	11	0	31,066,000	1	37,229,000	99.99%
5	6,184,000	0	11	0	31,066,000	1	37,230,000	99.99%
6	6,185,000	0	11	0	31,066,000	1	37,231,000	99.99%
7	6,186,000	0	11	0	31,066,000	1	37,232,000	99.99%
8	6,187,000	0	11	0	31,066,000	1	37,233,000	99.99%
9	6,188,000	0	11	0	31,066,000	1	37,234,000	99.99%
10	6,189,000	0	11	0	31,066,000	1	37,235,000	99.99%
11	6,190,000	0	11	0	31,066,000	1	37,236,000	99.99%
12	6,191,000	0	11	0	31,066,000	1	37,237,000	99.99%
13	6,192,000	0	11	0	31,066,000	1	37,238,000	99.99%
14	6,193,000	0	11	0	31,066,000	1	37,239,000	99.99%
15	6,194,000	0	11	0	31,066,000	1	37,240,000	99.99%
16	6,195,000	0	11	0	31,066,000	1	37,241,000	99.99%
17	6,196,000	0	11	0	31,066,000	1	37,242,000	99.99%
18	6,197,000	0	11	0	31,066,000	1	37,243,000	99.99%
19	6,198,000	0	11	0	31,066,000	1	37,244,000	99.99%
20	6,199,000	0	11	0	31,066,000	1	37,245,000	99.99%
21	6,200,000	0	11	0	31,066,000	1	37,246,000	99.99%
22	6,201,000	0	11	0	31,066,000	1	37,247,000	99.99%
23	6,202,000	0	11	0	31,066,000	1	37,248,000	99.99%
24	6,203,000	0	11	0	31,066,000	1	37,249,000	99.99%
25	6,204,000	0	11	0	31,066,000	1	37,250,000	99.99%
26	6,205,000	0	11	0	31,066,000	1	37,251,000	99.99%
27	6,206,000	0	11	0	31,066,000	1	37,252,000	99.99%
28	6,207,000	0	11	0	31,066,000	1	37,253,000	99.99%
29	6,208,000	0	11	0	31,066,000	1	37,254,000	99.99%
30	6,209,000	0	11	0	31,066,000	1	37,255,000	99.99%
31	6,210,000	0	11	0	31,066,000	1	37,256,000	99.99%
32	6,211,000	0	11	0	31,066,000	1	37,257,000	99.99%
33	6,212,000	0	11	0	31,066,000	1	37,258,000	99.99%
34	6,213,000	0	11	0	31,066,000	1	37,259,000	99.99%
35	6,214,000	0	11	0	31,066,000	1	37,260,000	99.99%
36	6,215,000	0	11	0	31,066,000	1	37,261,000	99.99%
37	6,216,000	0	11	0	31,066,000	1	37,262,000	99.99%
38	6,217,000	0	11	0	31,066,000	1	37,263,000	99.99%
39	6,218,000	0	11	0	31,066,000	1	37,264,000	99.99%
40	6,219,000	0	11	0	31,066,000	1	37,265,000	99.99%
41	6,220,000	0	11	0	31,066,000	1	37,266,000	99.99%
42	6,221,000	0	11	0	31,066,000	1	37,267,000	99.99%
43	6,222,000	0	11	0	31,066,000	1	37,268,000	99.99%
44	6,223,000	0	11	0	31,066,000	1	37,269,000	99.99%
45	6,224,000	0	11	0	31,066,000	1	37,270,000	99.99%
46	6,225,000	0	11	0	31,066,000	1	37,271,000	99.99%
47	6,226,000	0	11	0	31,066,000	1	37,272,000	99.99%
48	6,227,000	0	11	0	31,066,000	1	37,273,000	99.99%
49	6,228,000	0	11	0	31,066,000	1	37,274,000	99.99%
50	6,229,000	0	11	0	31,066,000	1	37,275,000	99.99%
51	6,230,000	0	11	0	31,066,000	1	37,276,000	99.99%
52	6,231,000	0	11	0	31,066,000	1	37,277,000	99.99%
53	6,232,000	0	11	0	31,066,000	1	37,278,000	99.99%
54	6,233,000	0	11	0	31,066,000	1	37,279,000	99.99%
55	6,234,000	0	11	0	31,066,000	1	37,280,000	99.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: N Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total
1	6,216,000	0	11	0	31,066,000	1	37,281,000	99.14%
2	6,216,000	0	11	0	31,066,000	1	37,282,000	99.14%
3	6,217,000	0	11	0	31,066,000	1	37,283,000	99.14%
4	6,218,000	0	11	0	31,066,000	1	37,284,000	99.15%
5	6,219,000	0	11	0	31,066,000	1	37,285,000	99.15%
6	6,220,000	0	11	0	31,066,000	1	37,286,000	99.15%
7	6,221,000	0	11	0	31,066,000	1	37,287,000	99.15%
8	6,222,000	0	11	0	31,066,000	1	37,288,000	99.16%
9	6,223,000	0	11	0	31,066,000	1	37,289,000	99.16%
10	6,224,000	0	11	0	31,066,000	1	37,290,000	99.16%
11	6,225,000	0	11	0	31,066,000	1	37,291,000	99.17%
12	6,226,000	0	11	0	31,066,000	1	37,292,000	99.17%
13	6,227,000	0	11	0	31,066,000	1	37,293,000	99.17%
14	6,228,000	0	11	0	31,066,000	1	37,294,000	99.17%
15	6,229,000	0	11	0	31,066,000	1	37,295,000	99.18%
16	6,230,000	0	11	0	31,066,000	1	37,296,000	99.18%
17	6,231,000	0	11	0	31,066,000	1	37,297,000	99.18%
18	6,232,000	0	11	0	31,066,000	1	37,298,000	99.18%
19	6,233,000	0	11	0	31,066,000	1	37,299,000	99.18%
20	6,234,000	0	11	0	31,066,000	1	37,300,000	99.19%
21	6,235,000	0	11	0	31,066,000	1	37,301,000	99.19%
22	6,236,000	0	11	0	31,066,000	1	37,302,000	99.19%
23	6,237,000	0	11	0	31,066,000	1	37,303,000	99.20%
24	6,238,000	0	11	0	31,066,000	1	37,304,000	99.20%
25	6,239,000	0	11	0	31,066,000	1	37,305,000	99.20%
26	6,240,000	0	11	0	31,066,000	1	37,306,000	99.20%
27	6,241,000	0	11	0	31,066,000	1	37,307,000	99.21%
28	6,242,000	0	11	0	31,066,000	1	37,308,000	99.21%
29	6,243,000	0	11	0	31,066,000	1	37,309,000	99.21%
30	6,244,000	0	11	0	31,066,000	1	37,310,000	99.22%
31	6,245,000	0	11	0	31,066,000	1	37,311,000	99.22%
32	6,246,000	0	11	0	31,066,000	1	37,312,000	99.22%
33	6,247,000	0	11	0	31,066,000	1	37,313,000	99.22%
34	6,248,000	0	11	0	31,066,000	1	37,314,000	99.23%
35	6,249,000	0	11	0	31,066,000	1	37,315,000	99.23%
36	6,250,000	0	11	0	31,066,000	1	37,316,000	99.23%
37	6,251,000	0	11	0	31,066,000	1	37,317,000	99.23%
38	6,252,000	0	11	0	31,066,000	1	37,318,000	99.24%
39	6,253,000	0	11	0	31,066,000	1	37,319,000	99.24%
40	6,254,000	0	11	0	31,066,000	1	37,320,000	99.24%
41	6,255,000	0	11	0	31,066,000	1	37,321,000	99.24%
42	6,256,000	0	11	0	31,066,000	1	37,322,000	99.25%
43	6,257,000	0	11	0	31,066,000	1	37,323,000	99.25%
44	6,258,000	0	11	0	31,066,000	1	37,324,000	99.25%
45	6,259,000	0	11	0	31,066,000	1	37,325,000	99.26%
46	6,260,000	0	11	0	31,066,000	1	37,326,000	99.26%
47	6,261,000	0	11	0	31,066,000	1	37,327,000	99.26%
48	6,262,000	0	11	0	31,066,000	1	37,328,000	99.26%
49	6,263,000	0	11	0	31,066,000	1	37,329,000	99.27%
50	6,264,000	0	11	0	31,066,000	1	37,330,000	99.27%
51	6,265,000	0	11	0	31,066,000	1	37,331,000	99.27%
52	6,266,000	0	11	0	31,066,000	1	37,332,000	99.27%
53	6,267,000	0	11	0	31,066,000	1	37,333,000	99.28%
54	6,268,000	0	11	0	31,066,000	1	37,334,000	99.28%
55	6,269,000	0	11	0	31,066,000	1	37,335,000	99.28%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	6,270,000	0	11	0	31,066,000	1	37,336,000	99.29%
2	6,271,000	0	11	0	31,066,000	1	37,337,000	99.29%
3	6,272,000	0	11	0	31,066,000	1	37,338,000	99.29%
4	6,273,000	0	11	0	31,066,000	1	37,339,000	99.29%
5	6,274,000	0	11	0	31,066,000	1	37,340,000	99.30%
6	6,275,000	0	11	0	31,066,000	1	37,341,000	99.30%
7	6,276,000	0	11	0	31,066,000	1	37,342,000	99.30%
8	6,277,000	0	11	0	31,066,000	1	37,343,000	99.30%
9	6,278,000	0	11	0	31,066,000	1	37,344,000	99.31%
10	6,279,000	0	11	0	31,066,000	1	37,345,000	99.31%
11	6,280,000	0	11	0	31,066,000	1	37,346,000	99.31%
12	6,281,000	0	11	0	31,066,000	1	37,347,000	99.31%
13	6,282,000	0	11	0	31,066,000	1	37,348,000	99.32%
14	6,283,000	0	11	0	31,066,000	1	37,349,000	99.32%
15	6,284,000	0	11	0	31,066,000	1	37,350,000	99.32%
16	6,285,000	0	11	0	31,066,000	1	37,351,000	99.32%
17	6,286,000	0	11	0	31,066,000	1	37,352,000	99.33%
18	6,287,000	0	11	0	31,066,000	1	37,353,000	99.33%
19	6,288,000	0	11	0	31,066,000	1	37,354,000	99.33%
20	6,289,000	0	11	0	31,066,000	1	37,355,000	99.34%
21	6,290,000	0	11	0	31,066,000	1	37,356,000	99.34%
22	6,291,000	0	11	0	31,066,000	1	37,357,000	99.34%
23	6,292,000	0	11	0	31,066,000	1	37,358,000	99.34%
24	6,293,000	0	11	0	31,066,000	1	37,359,000	99.35%
25	6,294,000	0	11	0	31,066,000	1	37,360,000	99.35%
26	6,295,000	0	11	0	31,066,000	1	37,361,000	99.35%
27	6,296,000	0	11	0	31,066,000	1	37,362,000	99.35%
28	6,297,000	0	11	0	31,066,000	1	37,363,000	99.36%
29	6,298,000	0	11	0	31,066,000	1	37,364,000	99.36%
30	6,299,000	0	11	0	31,066,000	1	37,365,000	99.36%
31	6,300,000	0	11	0	31,066,000	1	37,366,000	99.36%
32	6,301,000	0	11	0	31,066,000	1	37,367,000	99.37%
33	6,302,000	0	11	0	31,066,000	1	37,368,000	99.37%
34	6,303,000	0	11	0	31,066,000	1	37,369,000	99.37%
35	6,304,000	0	11	0	31,066,000	1	37,370,000	99.38%
36	6,305,000	0	11	0	31,066,000	1	37,371,000	99.38%
37	6,306,000	0	11	0	31,066,000	1	37,372,000	99.38%
38	6,307,000	0	11	0	31,066,000	1	37,373,000	99.38%
39	6,308,000	0	11	0	31,066,000	1	37,374,000	99.38%
40	6,309,000	0	11	0	31,066,000	1	37,375,000	99.39%
41	6,310,000	0	11	0	31,066,000	1	37,376,000	99.39%
42	6,311,000	0	11	0	31,066,000	1	37,377,000	99.39%
43	6,312,000	0	11	0	31,066,000	1	37,378,000	99.40%
44	6,313,000	0	11	0	31,066,000	1	37,379,000	99.40%
45	6,314,000	0	11	0	31,066,000	1	37,380,000	99.40%
46	6,315,000	0	11	0	31,066,000	1	37,381,000	99.40%
47	6,316,000	0	11	0	31,066,000	1	37,382,000	99.41%
48	6,317,000	0	11	0	31,066,000	1	37,383,000	99.41%
49	6,318,000	0	11	0	31,066,000	1	37,384,000	99.41%
50	6,319,000	0	11	0	31,066,000	1	37,385,000	99.41%
51	6,320,000	0	11	0	31,066,000	1	37,386,000	99.42%
52	6,321,000	0	11	0	31,066,000	1	37,387,000	99.42%
53	6,322,000	0	11	0	31,066,000	1	37,388,000	99.42%
54	6,323,000	0	11	0	31,066,000	1	37,389,000	99.43%
55	6,324,000	0	11	0	31,066,000	1	37,390,000	99.43%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2016

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] ÷ (5)	Percentage of Total
1	6,325,000	0	11	0		31,066,000	1	37,391,000	99.43%
2	6,326,000	0	11	0		31,066,000	1	37,392,000	99.43%
3	6,327,000	0	11	0		31,066,000	1	37,393,000	99.44%
4	6,328,000	0	11	0		31,066,000	1	37,394,000	99.44%
5	6,329,000	0	11	0		31,066,000	1	37,395,000	99.44%
6	6,330,000	0	11	0		31,066,000	1	37,396,000	99.44%
7	6,331,000	0	11	0		31,066,000	1	37,397,000	99.45%
8	6,332,000	0	11	0		31,066,000	1	37,398,000	99.45%
9	6,333,000	0	11	0		31,066,000	1	37,399,000	99.45%
10	6,334,000	0	11	0		31,066,000	1	37,400,000	99.45%
11	6,335,000	0	11	0		31,066,000	1	37,401,000	99.46%
12	6,336,000	0	11	0		31,066,000	1	37,402,000	99.46%
13	6,337,000	0	11	0		31,066,000	1	37,403,000	99.46%
14	6,338,000	0	11	0		31,066,000	1	37,404,000	99.47%
15	6,339,000	0	11	0		31,066,000	1	37,405,000	99.47%
16	6,340,000	0	11	0		31,066,000	1	37,406,000	99.47%
17	6,341,000	0	11	0		31,066,000	1	37,407,000	99.47%
18	6,342,000	0	11	0		31,066,000	1	37,408,000	99.48%
19	6,343,000	0	11	0		31,066,000	1	37,409,000	99.48%
20	6,344,000	0	11	0		31,066,000	1	37,410,000	99.48%
21	6,345,000	0	11	0		31,066,000	1	37,411,000	99.48%
22	6,346,000	0	11	0		31,066,000	1	37,412,000	99.49%
23	6,347,000	0	11	0		31,066,000	1	37,413,000	99.49%
24	6,348,000	0	11	0		31,066,000	1	37,414,000	99.49%
25	6,349,000	0	11	0		31,066,000	1	37,415,000	99.49%
26	6,350,000	0	11	0		31,066,000	1	37,416,000	99.50%
27	6,351,000	0	11	0		31,066,000	1	37,417,000	99.50%
28	6,352,000	0	11	0		31,066,000	1	37,418,000	99.50%
29	6,353,000	0	11	0		31,066,000	1	37,419,000	99.51%
30	6,354,000	0	11	0		31,066,000	1	37,420,000	99.51%
31	6,355,000	0	11	0		31,066,000	1	37,421,000	99.51%
32	6,356,000	0	11	0		31,066,000	1	37,422,000	99.51%
33	6,357,000	0	11	0		31,066,000	1	37,423,000	99.52%
34	6,358,000	0	11	0		31,066,000	1	37,424,000	99.52%
35	6,359,000	0	11	0		31,066,000	1	37,425,000	99.52%
36	6,360,000	0	11	0		31,066,000	1	37,426,000	99.52%
37	6,361,000	0	11	0		31,066,000	1	37,427,000	99.53%
38	6,362,000	0	11	0		31,066,000	1	37,428,000	99.53%
39	6,363,000	0	11	0		31,066,000	1	37,429,000	99.53%
40	6,364,000	0	11	0		31,066,000	1	37,430,000	99.53%
41	6,365,000	0	11	0		31,066,000	1	37,431,000	99.54%
42	6,366,000	0	11	0		31,066,000	1	37,432,000	99.54%
43	6,367,000	0	11	0		31,066,000	1	37,433,000	99.54%
44	6,368,000	0	11	0		31,066,000	1	37,434,000	99.55%
45	6,369,000	0	11	0		31,066,000	1	37,435,000	99.55%
46	6,370,000	0	11	0		31,066,000	1	37,436,000	99.55%
47	6,371,000	0	11	0		31,066,000	1	37,437,000	99.55%
48	6,372,000	0	11	0		31,066,000	1	37,438,000	99.56%
49	6,373,000	0	11	0		31,066,000	1	37,439,000	99.56%
50	6,374,000	0	11	0		31,066,000	1	37,440,000	99.56%
51	6,375,000	0	11	0		31,066,000	1	37,441,000	99.56%
52	6,376,000	0	11	0		31,066,000	1	37,442,000	99.57%
53	6,377,000	0	11	0		31,066,000	1	37,443,000	99.57%
54	6,378,000	0	11	0		31,066,000	1	37,444,000	99.57%
55	6,379,000	0	11	0		31,066,000	1	37,445,000	99.57%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 180030-WS
 Historical Test Year Ended: December 31, 2015

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Water or Sewer
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] ÷ (5)	(8) Percentage of Total
1	6,380,000	0	11	0	31,066,000	1	37,446,000	99.58%
2	6,381,000	0	11	0	31,066,000	1	37,447,000	99.58%
3	6,382,000	0	11	0	31,066,000	1	37,448,000	99.58%
4	6,383,000	0	11	0	31,066,000	1	37,449,000	99.59%
5	6,384,000	0	11	0	31,066,000	1	37,450,000	99.59%
6	6,385,000	0	11	0	31,066,000	1	37,451,000	99.59%
7	6,386,000	0	11	0	31,066,000	1	37,452,000	99.59%
8	6,387,000	0	11	0	31,066,000	1	37,453,000	99.60%
9	6,388,000	0	11	0	31,066,000	1	37,454,000	99.60%
10	6,389,000	0	11	0	31,066,000	1	37,455,000	99.60%
11	6,390,000	0	11	0	31,066,000	1	37,456,000	99.60%
12	6,391,000	0	11	0	31,066,000	1	37,457,000	99.61%
13	6,392,000	0	11	0	31,066,000	1	37,458,000	99.61%
14	6,393,000	0	11	0	31,066,000	1	37,459,000	99.61%
15	6,394,000	0	11	0	31,066,000	1	37,460,000	99.61%
16	6,395,000	0	11	0	31,066,000	1	37,461,000	99.62%
17	6,396,000	0	11	0	31,066,000	1	37,462,000	99.62%
18	6,397,000	0	11	0	31,066,000	1	37,463,000	99.62%
19	6,398,000	0	11	0	31,066,000	1	37,464,000	99.63%
20	6,399,000	0	11	0	31,066,000	1	37,465,000	99.63%
21	6,400,000	0	11	0	31,066,000	1	37,466,000	99.63%
22	6,401,000	0	11	0	31,066,000	1	37,467,000	99.63%
23	6,402,000	0	11	0	31,066,000	1	37,468,000	99.64%
24	6,403,000	0	11	0	31,066,000	1	37,469,000	99.64%
25	6,404,000	0	11	0	31,066,000	1	37,470,000	99.64%
26	6,405,000	0	11	0	31,066,000	1	37,471,000	99.64%
27	6,406,000	0	11	0	31,066,000	1	37,472,000	99.65%
28	6,407,000	0	11	0	31,066,000	1	37,473,000	99.65%
29	6,408,000	0	11	0	31,066,000	1	37,474,000	99.65%
30	6,409,000	0	11	0	31,066,000	1	37,475,000	99.65%
31	6,410,000	0	11	0	31,066,000	1	37,476,000	99.65%
32	6,411,000	0	11	0	31,066,000	1	37,477,000	99.65%
33	6,412,000	0	11	0	31,066,000	1	37,478,000	99.66%
34	6,413,000	0	11	0	31,066,000	1	37,479,000	99.66%
35	6,414,000	0	11	0	31,066,000	1	37,480,000	99.67%
36	6,415,000	0	11	0	31,066,000	1	37,481,000	99.67%
37	6,416,000	0	11	0	31,066,000	1	37,482,000	99.67%
38	6,417,000	0	11	0	31,066,000	1	37,483,000	99.68%
39	6,418,000	0	11	0	31,066,000	1	37,484,000	99.68%
40	6,419,000	0	11	0	31,066,000	1	37,485,000	99.68%
41	6,420,000	0	11	0	31,066,000	1	37,486,000	99.68%
42	6,421,000	0	11	0	31,066,000	1	37,487,000	99.69%
43	6,422,000	0	11	0	31,066,000	1	37,488,000	99.69%
44	6,423,000	0	11	0	31,066,000	1	37,489,000	99.69%
45	6,424,000	0	11	0	31,066,000	1	37,490,000	99.69%
46	6,425,000	0	11	0	31,066,000	1	37,491,000	99.70%
47	6,426,000	0	11	0	31,066,000	1	37,492,000	99.70%
48	6,427,000	0	11	0	31,066,000	1	37,493,000	99.70%
49	6,428,000	0	11	0	31,066,000	1	37,494,000	99.70%
50	6,429,000	0	11	0	31,066,000	1	37,495,000	99.71%
51	6,430,000	0	11	0	31,066,000	1	37,496,000	99.71%
52	6,431,000	0	11	0	31,066,000	1	37,497,000	99.71%
53	6,432,000	0	11	0	31,066,000	1	37,498,000	99.72%
54	6,433,000	0	11	0	31,066,000	1	37,499,000	99.72%
55	6,434,000	0	11	0	31,066,000	1	37,500,000	99.72%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC
 Docket No.: 160030-WS
 Historical Test Year Ended: December 31, 2015

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Water [] or Sewer [X]
 For Billing January to December
 Customer Class: General Service

Preparer: Donald J. Clayton, P.E.

Meter Size: 4"

Line No.	(1) Consumption Level	(2) No of Bills	(3) Cumulative Bills	(4) Gallons Consumed* (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) X (6)] ÷ (5)	(8) Percentage of Total
1	6,435,000	0	11	0	31,066,000	1	37,501,000	99.72%
2	6,436,000	0	11	0	31,066,000	1	37,502,000	99.73%
3	6,437,000	0	11	0	31,066,000	1	37,503,000	99.73%
4	6,438,000	0	11	0	31,066,000	1	37,504,000	99.73%
5	6,439,000	0	11	0	31,066,000	1	37,505,000	99.73%
6	6,440,000	0	11	0	31,066,000	1	37,506,000	99.74%
7	6,441,000	0	11	0	31,066,000	1	37,507,000	99.74%
8	6,442,000	0	11	0	31,066,000	1	37,508,000	99.74%
9	6,443,000	0	11	0	31,066,000	1	37,509,000	99.74%
10	6,444,000	0	11	0	31,066,000	1	37,510,000	99.74%
11	6,445,000	0	11	0	31,066,000	1	37,511,000	99.75%
12	6,446,000	0	11	0	31,066,000	1	37,512,000	99.75%
13	6,447,000	0	11	0	31,066,000	1	37,513,000	99.75%
14	6,448,000	0	11	0	31,066,000	1	37,514,000	99.75%
15	6,449,000	0	11	0	31,066,000	1	37,515,000	99.75%
16	6,450,000	0	11	0	31,066,000	1	37,516,000	99.75%
17	6,451,000	0	11	0	31,066,000	1	37,517,000	99.77%
18	6,452,000	0	11	0	31,066,000	1	37,518,000	99.77%
19	6,453,000	0	11	0	31,066,000	1	37,519,000	99.77%
20	6,454,000	0	11	0	31,066,000	1	37,520,000	99.77%
21	6,455,000	0	11	0	31,066,000	1	37,521,000	99.78%
22	6,456,000	0	11	0	31,066,000	1	37,522,000	99.78%
23	6,457,000	0	11	0	31,066,000	1	37,523,000	99.78%
24	6,458,000	0	11	0	31,066,000	1	37,524,000	99.78%
25	6,459,000	0	11	0	31,066,000	1	37,525,000	99.79%
26	6,460,000	0	11	0	31,066,000	1	37,526,000	99.79%
27	6,461,000	0	11	0	31,066,000	1	37,527,000	99.79%
28	6,462,000	0	11	0	31,066,000	1	37,528,000	99.80%
29	6,463,000	0	11	0	31,066,000	1	37,529,000	99.80%
30	6,464,000	0	11	0	31,066,000	1	37,530,000	99.80%
31	6,465,000	0	11	0	31,066,000	1	37,531,000	99.80%
32	6,466,000	0	11	0	31,066,000	1	37,532,000	99.81%
33	6,467,000	0	11	0	31,066,000	1	37,533,000	99.81%
34	6,468,000	0	11	0	31,066,000	1	37,534,000	99.81%
35	6,469,000	0	11	0	31,066,000	1	37,535,000	99.81%
36	6,470,000	0	11	0	31,066,000	1	37,536,000	99.82%
37	6,471,000	0	11	0	31,066,000	1	37,537,000	99.82%
38	6,472,000	0	11	0	31,066,000	1	37,538,000	99.82%
39	6,473,000	0	11	0	31,066,000	1	37,539,000	99.82%
40	6,474,000	0	11	0	31,066,000	1	37,540,000	99.83%
41	6,475,000	0	11	0	31,066,000	1	37,541,000	99.83%
42	6,476,000	0	11	0	31,066,000	1	37,542,000	99.83%
43	6,477,000	0	11	0	31,066,000	1	37,543,000	99.84%
44	6,478,000	0	11	0	31,066,000	1	37,544,000	99.84%
45	6,479,000	0	11	0	31,066,000	1	37,545,000	99.84%
46	6,480,000	0	11	0	31,066,000	1	37,546,000	99.85%
47	6,481,000	0	11	0	31,066,000	1	37,547,000	99.85%
48	6,482,000	0	11	0	31,066,000	1	37,548,000	99.85%
49	6,483,000	0	11	0	31,066,000	1	37,549,000	99.85%
50	6,484,000	0	11	0	31,066,000	1	37,550,000	99.85%
51	6,485,000	0	11	0	31,066,000	1	37,551,000	99.86%
52	6,486,000	0	11	0	31,066,000	1	37,552,000	99.86%
53	6,487,000	0	11	0	31,066,000	1	37,553,000	99.86%
54	6,488,000	0	11	0	31,066,000	1	37,554,000	99.86%
55	6,489,000	0	11	0	31,066,000	1	37,555,000	99.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: NI Florida, LLC

Schedule E-14

Docket No.: 180030-WS

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Historical Test Year Ended: December 31, 2015

Preparer: Donald J. Clayton, P.E.

Water [] or Sewer [X]

For Billing January to December

Customer Class: General Service

Meter Size: 4"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	No of Bills	Cumulative Bills	Gallons Consumed* (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) X (6)] ÷ (5)	Percentage of Total
1	8,490,000	0	11	0	31,066,000	1	37,656,000	99.87%
2	8,491,000	0	11	0	31,066,000	1	37,657,000	99.87%
3	8,492,000	0	11	0	31,066,000	1	37,658,000	99.88%
4	8,493,000	0	11	0	31,066,000	1	37,659,000	99.88%
5	8,494,000	0	11	0	31,066,000	1	37,660,000	99.88%
6	8,495,000	0	11	0	31,066,000	1	37,661,000	99.88%
7	8,496,000	0	11	0	31,066,000	1	37,662,000	99.89%
8	8,497,000	0	11	0	31,066,000	1	37,663,000	99.89%
9	8,498,000	0	11	0	31,066,000	1	37,664,000	99.89%
10	8,499,000	0	11	0	31,066,000	1	37,665,000	99.89%
11	8,500,000	0	11	0	31,066,000	1	37,666,000	99.90%
12	8,501,000	0	11	0	31,066,000	1	37,667,000	99.90%
13	8,502,000	0	11	0	31,066,000	1	37,668,000	99.90%
14	8,503,000	0	11	0	31,066,000	1	37,669,000	99.90%
15	8,504,000	0	11	0	31,066,000	1	37,670,000	99.91%
16	8,505,000	0	11	0	31,066,000	1	37,671,000	99.91%
17	8,506,000	0	11	0	31,066,000	1	37,672,000	99.91%
18	8,507,000	0	11	0	31,066,000	1	37,673,000	99.91%
19	8,508,000	0	11	0	31,066,000	1	37,674,000	99.92%
20	8,509,000	0	11	0	31,066,000	1	37,675,000	99.92%
21	8,510,000	0	11	0	31,066,000	1	37,676,000	99.92%
22	8,511,000	0	11	0	31,066,000	1	37,677,000	99.93%
23	8,512,000	0	11	0	31,066,000	1	37,678,000	99.93%
24	8,513,000	0	11	0	31,066,000	1	37,679,000	99.93%
25	8,514,000	0	11	0	31,066,000	1	37,680,000	99.93%
26	8,515,000	0	11	0	31,066,000	1	37,681,000	99.94%
27	8,516,000	0	11	0	31,066,000	1	37,682,000	99.94%
28	8,517,000	0	11	0	31,066,000	1	37,683,000	99.94%
29	8,518,000	0	11	0	31,066,000	1	37,684,000	99.94%
30	8,519,000	0	11	0	31,066,000	1	37,685,000	99.95%
31	8,520,000	0	11	0	31,066,000	1	37,686,000	99.95%
32	8,521,000	0	11	0	31,066,000	1	37,687,000	99.95%
33	8,522,000	0	11	0	31,066,000	1	37,688,000	99.95%
34	8,523,000	0	11	0	31,066,000	1	37,689,000	99.95%
35	8,524,000	0	11	0	31,066,000	1	37,690,000	99.96%
36	8,525,000	0	11	0	31,066,000	1	37,691,000	99.96%
37	8,526,000	0	11	0	31,066,000	1	37,692,000	99.97%
38	8,527,000	0	11	0	31,066,000	1	37,693,000	99.97%
39	8,528,000	0	11	0	31,066,000	1	37,694,000	99.97%
40	8,529,000	0	11	0	31,066,000	1	37,695,000	99.97%
41	8,530,000	0	11	0	31,066,000	1	37,696,000	99.98%
42	8,531,000	0	11	0	31,066,000	1	37,697,000	99.98%
43	8,532,000	0	11	0	31,066,000	1	37,698,000	99.98%
44	8,533,000	0	11	0	31,066,000	1	37,699,000	99.98%
45	8,534,000	0	11	0	31,066,000	1	37,700,000	99.99%
46	8,535,000	0	11	0	31,066,000	1	37,701,000	99.99%
47	8,536,000	0	11	0	31,066,000	1	37,702,000	99.99%
48	8,537,000	0	11	0	31,066,000	1	37,703,000	99.99%
49	8,538,000	0	11	0	31,066,000	1	37,704,000	100.00%
50	8,539,000	0	11	0	31,066,000	1	37,705,000	100.00%
51	Totals on Schedule E-2	1	12	8,539,000	37,805,000	0	37,805,000	100.00%

CLASS A

WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

OF

NI FLORIDA, LLC

Exact Legal Name of Utility

VOLUME III

FOR THE

Test Year Ended: December 31, 2015

COMPOSITE EXHIBIT "B"

CLASS A AND B WATER AND/OR SEWER UTILITIES
 FINANCIAL, RATE AND ENGINEERING MINIMUM
 FILING REQUIREMENTS
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Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (1)

SEE DETAILED ELECTRONIC MAP PROVIDED

Test Year Ended December 31, 2015

000001



NI FLORIDA, LLC
TAMIAMI VILLAGE WATER COMPANY, INC.
MAP OF TERRITORY SERVED



274324

284324

334324

344324

NI FLORIDA, LLC
TAMIAMI VILLAGE WATER COMPANY, INC.
TERRITORY DESCRIPTION

Map No. 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

6	CORRECTED MARCH TERMS	KAB 7/09	NI FLORIDA, LLC
5	CORRECTED MARCH TERMS	KAB 4/09	TAMIAMI VILLAGE WATER COMPANY, INC
4	MAJOR WATER METER LOCATION CHANGES	KAB 5/09	
3	ADDED REVISIONS TO SERVICE TERRITORY DESCRIPTION	KAB 4/09	MAP AND DESCRIPTION OF TERRITORY SERVED
2	ADDED WATER OUTDOOR & MAP INFO	KAB 4/09	
1	REPLACE TERRITORY MAP & DESCRIPTION	KAB 7/09	KEE ENGINEERING ASSOCIATES, INC
			1400 S. PALM BLVD. SUITE 200
			MIAMI, FL 33134
			PHONE: 772-761-1111 FAX: 772-761-1112

Ni Florida, LLC – Sewer

Docket No. 160030-WS

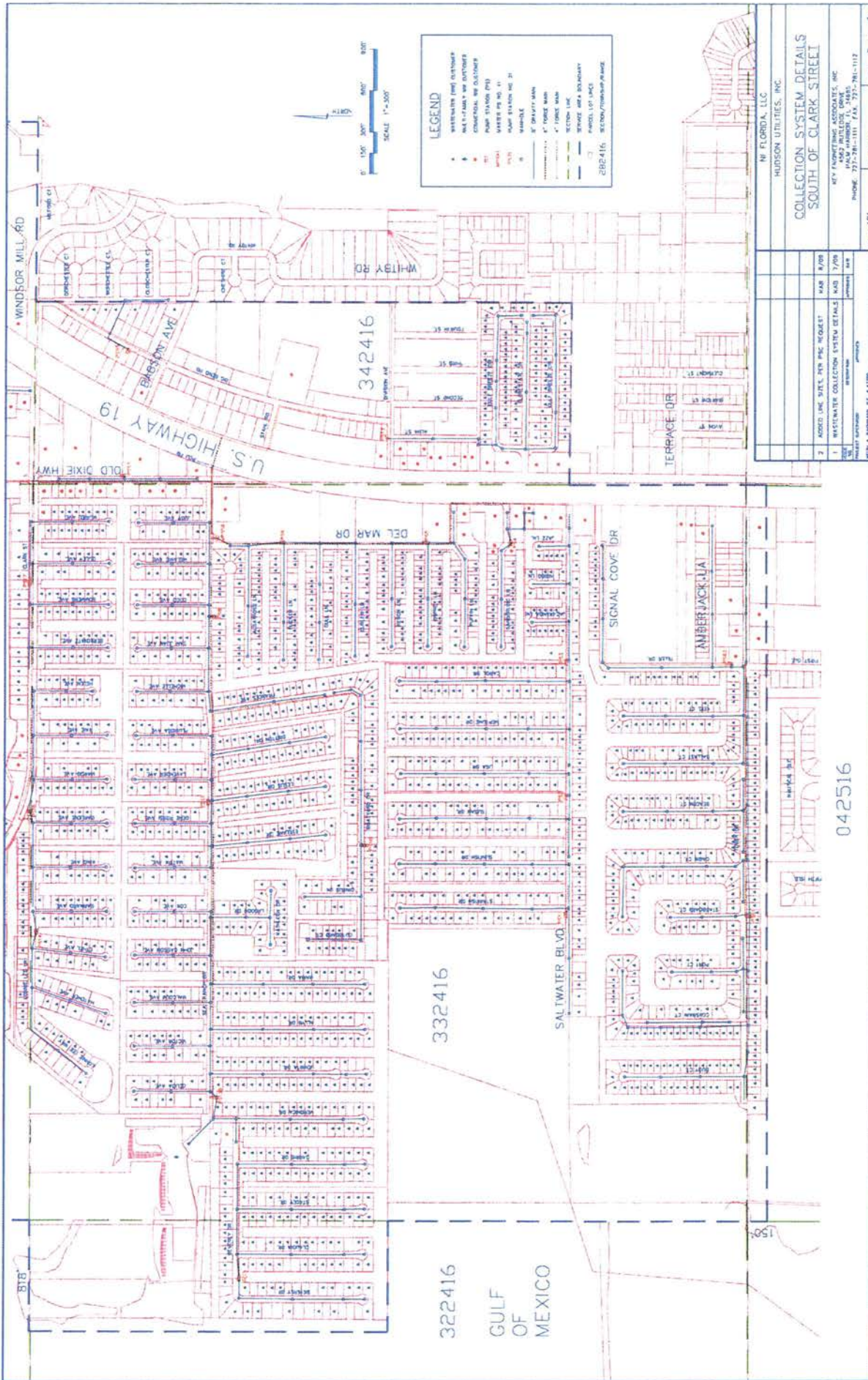
Pasco County

25.30.440 (1)

SEE DETAILED ELECTRONIC MAP PROVIDED

Test Year Ended December 31, 2015

000003



LEGEND

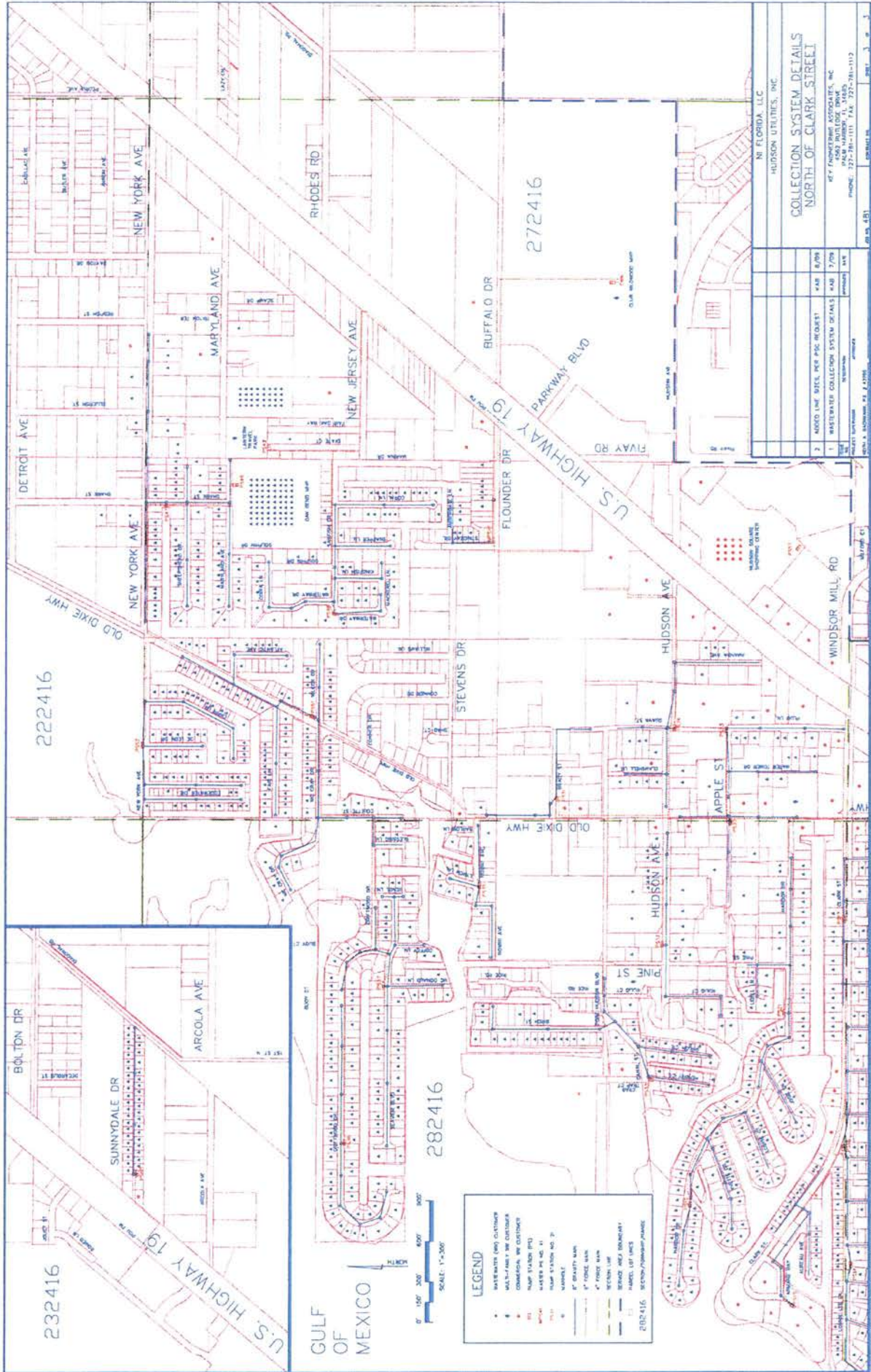
- WASTEWATER (18" DIA) OUTLINE
- MANHOLE (18" DIA) OUTLINE
- CATCH BASIN (18" DIA) OUTLINE
- PUMP STATION (30" DIA) OUTLINE
- SEWER (18" DIA) IN EXISTING
- SEWER (18" DIA) NEW
- MANHOLE (18" DIA) NEW
- CATCH BASIN (18" DIA) NEW
- PUMP STATION (30" DIA) NEW
- 3" DRAINAGE MAIN
- 6" FORCE MAIN
- 12" FORCE MAIN
- SECTION LINE
- EASEMENT AND PROPERTY
- PARCEL LOT LINES
- SECTION/TOWNSHIP PLATS

28E2416



NF FLORIDA, LLC		HUDSON UTILITIES, INC.	
COLLECTION SYSTEM DETAILS SOUTH OF CLARK STREET			
3	ADDED LINE SITE, NB AND SOUTHWEST	MAR 8/09	
1	WASTEWATER COLLECTION SYSTEM DETAILS	MAR 7/09	
2	SEWER MAINS		
1	MANHOLES		
1	CATCH BASINS		
PREPARED BY: J. B. STEPHENS, PE, C. S. 30300			

042516



COLLECTION SYSTEM DETAILS
NORTH OF CLARK STREET

HUDSON UTILITIES, INC.	
487 FREDERICKS BOULEVARD, INC.	
800 N. HURLOCK DR.	
FARMINGDALE, FL 34503	
PHONE: (352) 701-1111 FAX: (352) 701-1112	

NO.	DESCRIPTION	DATE
1	WASTEWATER COLLECTION SYSTEM DETAILS	4/18/77
2	AMENDED LINE SIZES PER P&E REQUEST	4/18/77

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (2)

CHEMICALS USED

NOT APPLICABLE

Test Year Ended December 31, 2015

000007

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (2)

CHEMICALS USED

NOT APPLICABLE

Test Year Ended December 31, 2015

000008

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (3)

CHEMICALS ANALYSIS

NOT APPLICABLE

Test Year Ended December 31, 2015

000009

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (3)

CHEMICALS ANALYSIS

NOT APPLICABLE

Test Year Ended December 31, 2015

000010

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (4)

OPERATIONS REPORTS

NOT APPLICABLE

Test Year Ended December 31, 2015

000011

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (4)

OPERATIONS REPORTS

NOT APPLICABLE

Test Year Ended December 31, 2015

000012

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (5)

INSPECTION REPORTS

NOT APPLICABLE

Test Year Ended December 31, 2015

000013

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (5)

INSPECTION REPORTS

NOT APPLICABLE

Test Year Ended December 31, 2015

000014

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (6)

PERMITS

NOT APPLICABLE

Test Year Ended December 31, 2015

000015

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (6)

PERMITS

NOT APPLICABLE

Test Year Ended December 31, 2015

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (7)

NOTICES

NOT APPLICABLE

Test Year Ended December 31, 2015

000017

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (7)

NOTICES

NOT APPLICABLE

Test Year Ended December 31, 2015

Ni Florida, LLC – Water and Sewer

Docket No. 160030-WS

Lee County

Pasco County

25.30.440 (8)

FIELD EMPLOYEES

Test Year Ended December 31, 2015

000019

UTILITY GROUP of FLORIDA, LLC – MANAGEMENT AND EMPLOYEES

INVOLVED IN NI FLORIDA, LLC – HUDSON OPERATIONS

TEST YEAR 2015

Management

John Wittenzellner Jr.
President: Manages Operations, Customer Service, Billing, Collections and employees for all Ni Florida, LLC owned facilities.

Colbey Wittenzellner
Operations Manager: Manages day-to-day operations and employees for all Ni Florida, LLC owned facilities.

Laura Pacheco
Office Manager: Manages AR, AP and oversees Billing and Collections of Ni Florida, LLC customer accounts.

Corey Wittenzellner
Customer Service Manager: Manages customer service for all Ni Florida, LLC owned facilities.

Current Operation's Employees

Erik Laurenzi
Lift Station Technician/Lead Mtc: Erik Laurenzi is responsible for the day-to-day operation of the lift stations and Mission control systems for the Ni Florida, LLC – Hudson collection system. He is also the lead field maintenance person for all system repairs.

Lonnie Eichhorn
Lift Station Technician: Lonnie Eichhorn is responsible for the day-to-day operations of the lift stations and Mission control systems for the Ni Florida, LLC – Hudson collection system.

Roger Lake
Operator: Roger Lake holds Class B Wastewater Treatment and Class C Water licenses and is back up and vacation relief support for the day-to-day operation of the Ni Florida, LLC – Hudson collection system.

Thomas Watt
Operator:

Thomas Watt holds a Class C Water license and is responsible for the required daily sampling at Tamiami Village. He is responsible for all non-maintenance related activity at Tamiami Village.

Brandon Alvarez
Customer Service Technician:

Brandon Alvarez is responsible for the field work associated with customer service and maintenance that includes; meter reading, utility locates, disconnects and reconnects, lateral inspections, system and grounds maintenance for the Ni Florida, LLC – Hudson collection system.

Jeremy Marshall
Customer Service Technician:

Jeremy Marshall is responsible for the field work associated with customer service that includes; meter reading, utility locates, disconnects and reconnects, lateral inspections, system and grounds maintenance for the Ni Florida, LLC – Hudson collection system.

James Fox
Customer Service Technician:

James Fox is responsible for the field work associated with customer service that includes; meter reading, utility locates, disconnects and reconnects, lateral inspections, system and grounds maintenance for the Ni Florida, LLC – Hudson collection system.

Facilities

The Ni Florida, LLC – Hudson collection system is located in the City of Hudson and serves more than 2,700 customers that are primarily located along canals and the Gulf of Mexico.

The system contains thirty-eight regular lift stations and four master lift stations for a total of forty-two lift stations. The master lift stations are visited on a daily basis and the regular lift stations are visited between two and five times a week (depending on location and proximity to surface water).

The collection system consists of 133,669 linear feet of 8-inch gravity main, 503 manholes, 19,349 linear feet of 6-inch service lines, 49,007 linear feet of 4-inch services lines and 67,596 linear feet of forced main.

As the entire facility is classified as a collection system, the following Department of Environment Protection regulation applies:

62-604.500 Operation and Maintenance.

- (1) Even though operation permits are not issued for collection systems, the operations and maintenance provisions of Rule 62-604.500, F.A.C., are applicable to both new and existing domestic wastewater collection/transmission facilities.
- (2) All collection/transmission systems shall be operated and maintained so as to provide uninterrupted service as required by this rule.
- (3) All equipment necessary for the collection/transmission of domestic wastewater, including equipment provided pursuant to subsection 62-604.400(2), F.A.C., shall be maintained so as to function as intended. In the event odor, noise or lighting adversely affect neighboring developed areas at levels prohibited by paragraph 62-604.400(2)(c), F.A.C., corrective action (which may include modifications of the collection/transmission system) shall be taken by the permittee. Other corrective action may be required to ensure compliance with rules of the Department.
- (4) Copies of record drawings and the operation and maintenance manual shall be available at a site within the boundaries of the district office or delegated local program permitting the collection/transmission system, for use by operation and maintenance personnel and for inspection by Department personnel.
 - (a) The operation and maintenance manual shall provide for reliable and efficient operation and maintenance of the collection/transmission system.
 - (b) The detail of the operation and maintenance manual shall be consistent with the complexity of the system. The manual shall be developed in accordance with the technical guidance document contained in paragraph 62.604.300(4)(i), F.A.C., and the unique requirements of the individual wastewater facility and shall provide the operator with adequate information and description regarding the design, operation, and maintenance features of the facility involved, including an emergency response plan.
 - (c) The operation and maintenance manual shall be revised periodically to reflect all alterations performed or to reflect experience resulting from operation.
 - (d) A new operation and maintenance manual is not required to be developed for each project if there is already an existing manual that is applicable to the facilities being constructed.

Duties and Responsibilities

- a) Responsible for performing collection system operation and maintenance. Duties are to be completed in reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate, and timely periodic operating reports.

- d) Report to the Owner and Department of Environmental Protection any serious system breakdown or condition causing or likely to cause serious, inefficient or unsafe discharge of wastewater in a manner not authorized by the current regulations.
- e) Submit accurate reports relative to collection system, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for each maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace equipment of the collection system components as needed to keep the collection system operating under the current regulations.
- h) Perform various service order functions including but not limited to the following: customer complaints, reading and checking meters; cross-connection inspections; installing or repairing the collection system.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general grounds upkeep.
- j) Check the master lift station flow meters seven days per week and record readings and report any abnormalities.
- k) Check the master lift stations seven days per week. Perform complete cleanings of these lift stations every Monday, Wednesday and Friday. Verify proper operations. Repair and/or report any abnormalities.
- l) Check the remaining lift stations on a scheduled basis to insure proper operations. Repair and/or report any abnormalities.
- m) Check chloride levels at the master lift station weekly. If high levels are found, upstream testing may need to be performed to identify a problem area.
- n) Perform meter re-reads, deliver late notice door hangers, perform all required locates on a daily basis.
- o) Plug sewer lines as needed for delinquent accounts.
- p) Respond to after hour emergency call outs as needed.
- q) Perform cleaning of all lift stations on a scheduled basis. Remove debris from floats, pressure wash walls and pipe work. Verify proper operations.
- r) Assist County and other agencies with inspections or when needed to schedule shutdowns or diagnose utility problems.
- s) While performing these daily duties, visual observations are done to check for broken clean outs, leaks in sewer lines, and verification of proper operations.

State of Florida
Department of Environmental Protection

ISSUED: 2/2/2015

LICENSE NO.: 0008357

THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2017

ROGER L. LAKE

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED: 2/2/2015

LICENSE NO.: 0009332

THE CLASS B WASTEWATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2017

ROGER L. LAKE

RICK SCOTT

HERSCHEL T. VINYARD, JR

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRETARY

State of Florida
Department of Environmental Protection

ISSUED:

2/6/2015

LICENSE NO.: 0022687

THE CLASS C DRINKING WATER TREATMENT PLANT OPERATOR NAMED BELOW IS
LICENSED UNDER THE PROVISIONS OF CHAPTER 403, FLORIDA STATUTES.

VALID UNTIL: 4/30/2017

THOMAS ARCHIE WATT

RICK SCOTT

HERSCHEL T. VINYARD.

GOVERNOR

DISPLAY IS REQUIRED BY LAW

SECRET

000025

UF | TREEO Center
UNIVERSITY of FLORIDA

Center for Training, Research and Education for Environmental Occupations

Corey V. Wittenzellner

attended

Lift Station Maintenance

March 19, 2013

and is awarded this

Certificate of Completion

Date Issued: 3/19/2013

CEUs: 0.8

FDEP OCP DS/WW CEU's: .8 04131018

FBPE PDH's 0004099: 8

Carol Hinton

Carol Hinton, Associate Director

University of Florida TREEO Center • 3900 SW 63 Boulevard • Gainesville, FL 32608-3800 • 352-392-9570 • www.treeo.ufl.edu

000026

Certificate of Completion

This certificate is awarded to

Corey Wittenzellner

in recognition of successfully completing the

**CONFINED SPACE ENTRY
COURSE LENGTH: 4 HOURS**

Trained and is in compliance of:

29 Code of Federal Regulations 1910.146

Brian S. Godfrey
Course Instructor

05/05/2014
Date



Center for Training, Research and Education for Environmental Occupations

Colbey W. Wittenzellner

attended

Lift Station Maintenance

March 19, 2013

and is awarded this

Certificate of Completion

Date issued: **3/19/2013**
CEUs: **0.8**
FDEP OCP DS/WW CEU's: **.8 04131018**
FBPE PDH's 0004099: **8**

A handwritten signature in black ink that reads 'Carol Hinton'.

Carol Hinton, Associate Director

University of Florida TREEO Center • 3900 SW 63 Boulevard • Gainesville, FL 32608-3800 • 352-392-9570 • www.treeo.ufl.edu

000028

UF | TREEO Center
UNIVERSITY of FLORIDA

Center for Training, Research and Education for Environmental Occupations

certifies that

Colbey Wittenzellner

has satisfactorily completed the
examinations for

Backflow Prevention Tester Re-certification

Certificate of Completion

May 16, 2015

Date issued: 05/16/2015

Certificate No.: F05-15-9870

Expiration : 05/31/2017

Operator Certification Program

Course#: 04151119

CEU's: 0.75

FBPR Construction Licensing Board

Sponsor No.: 0000995

Course No.: 0000710

Classroom Hours: 7

Carol Hinton

Carol Hinton, Associate Director

Florida Water & Pollution Control Operators Association

*in cooperation with the
State of Florida Department of Environmental Protection
hereby certifies that*

Colbey Wittenzellner

has met the requirements for certification as a

*Backflow Prevention Assembly
Maintenance & Repair Specialist*

Certificate Number 4277

Date issued November 3, 2010

Aileen Subitena
Chairman, FW&PCOA Committee

Tim McVeigh
President, FW&PCOA



FW & PCOA

Certificate of Completion

This certificate is awarded to

Brandon Alvarez

in recognition of successfully completing the

**CONFINED SPACE ENTRY
COURSE LENGTH: 4 HOURS**

Trained and is in compliance of:

29 Code of Federal Regulations 1910.146

Brian S. Godfrey
Course Instructor

05/05/2014
Date

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (9)

VEHICLES

Ni Florida does not own any vehicles.

The contract operator provides all vehicles and equipment required to service the system.

Test Year Ended December 31, 2015

000032

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (9)

VEHICLES

Ni Florida does not own any vehicles.

The contract operator provides all vehicles and equipment required to service the system.

Test Year Ended December 31, 2015

000033

Ni Florida, LLC – Water

Docket No. 160030-WS

Lee County

25.30.440 (10)

CUSTOMER COMPLAINTS

Test Year Ended December 31, 2015

000034

Customer Complaints and their Resolutions – Tamiami Water

For the Five Years Ending December 31, 2015

Customer Name and Service Address

Date

Edward and Janice Murphy
3393 Rainbow Lane
North Fort Myers, FL 33903

8/4/2011

Complaint No. 1022496W: Customer complaint states that the late fees charged should be removed because bills do not provide a due date.

Resolution: The company responded that it understood the confusion over the due date and removed the late fee from the most-recent bill, as well as made changes to the monthly bills to address this issue.

Customer Name and Service Address

Date

Ms. Victoria Draper
3572 Celestial Way
Fort Myers, FL 33903

8/14/2012

Complaint No. 1075801W: Customer complained that there was not enough time allowed to pay her bill before it was late and her account was charged a late fee.

Resolution: The Company removed all \$5 late fees from the customer's bill. The Company also made changes to the billing process to address this issue. The Company apologized to the customer for any confusion and inconvenience caused. This complaint remained open at the end of the test year.

Customer Name and Service Address

Date

Mr. Robert Anderson
3097 Saturn Circle
North Fort Myers, FL 33903

3/12/2013

Complaint No. 1104207W: Customer complaint states that his January bill is much higher than normal.

Resolution: The company responded that there was higher usage in January 2013 than in a normal month, which could be the result of a leak, running toilet, broken water pipe, or excessive lawn watering. The company thought the water meter was working properly, but offered to do a meter bench test on it to make sure it was registering the proper amount.

Customer Name and Service Address

Date

Mr. Anthony Cichy
3318 Rainbow Lane
North Fort Myers, FL 33903

1/30/2015

Complaint No. 1172850W: Improper billing. Customer complaint states that usage is billed at 10 times what it should be.

Resolution: The utility responded that the meter reading does not reflect the "0" at the end. The usage is shown in tens of gallons. When the bill is produced it uses the "0" and calculates the usage charge appropriately. No adjustments were necessary.

Ni Florida, LLC – Sewer

Docket No. 160030-WS

Pasco County

25.30.440 (10)

CUSTOMER COMPLAINTS

Test Year Ended December 31, 2015

000037

Customer Complaints and their Resolutions – Tamiami Water

For the Five Years Ending December 31, 2015

Customer Name and Service Address

Date

Edward and Janice Murphy
3393 Rainbow Lane
North Fort Myers, FL 33903

08/04/2011

Complaint No. 1022496W: Customer complaint states that the late fees charged should be removed because bills do not provide a due date.

Resolution: The company responded that it understood the confusion over the due date and removed the late fee from the most-recent bill, as well as made changes to the monthly bills to address this issue.

Customer Name and Service Address

Date

Eleanor St. Johns
9003 Flamingo Circle
North Fort Myers, FL 33903

07/02/2012

Complaint No. 1070114W: Customer complaint states that a credit balance on the account has not been timely returned to the customer.

Resolution: The company apologized to the customer and responded that it sent a check for the balance in the account from its corporate office. Customer confirmed that he has received the check.

Customer Name and Service Address

Date

Ms. Victoria Draper
3572 Celestial Way
Fort Myers, FL 33903

08/14/2012

Complaint No. 1075801W: Customer complained that there was not enough time allowed to pay her bill before it was late and her account was charged a late fee.

Resolution: The Company removed all \$5 late fees from the customer's bill. The Company also made changes to the billing process to address this issue. The Company apologized to the customer for any confusion and inconvenience caused.

Customer Name and Service Address

Date

Mr. Robert Anderson
3097 Saturn Circle
North Fort Myers, FL 33903

03/12/2013

Complaint No. 1104207W: Customer complaint states that his January bill is much higher than normal.

Resolution: The company responded that there was higher usage in January 2013 than in a normal month, which could be the result of a leak, running toilet, broken water pipe, or excessive lawn watering. The company thought the water meter was working properly, but offered to do a meter bench test on it to make sure it was registering the proper amount.

Customer Name and Service Address

Date

Ms. Victoria Draper
3572 Celestial Way
Fort Myers, FL 33903

07/10/2013

Complaint No. 1115797W: Customer complained that they were incorrectly billed for a late payment fee.

Resolution: The Company removed the \$5 late fee from the customer's bill. The Company has also made changes to the billing process to address this issue. The Company apologized to the customer for any confusion and inconvenience caused.

Customer Name and Service Address

Date

Mr. Anthony Cichy
3318 Rainbow Lane
North Fort Myers, FL 33903

01/30/2015

Complaint No. 1172850W: Improper billing. Customer complaint states that usage is billed at 10 times what it should be.

Resolution: The utility responded that the meter reading does not reflect the "0" at the end. The usage is shown in tens of gallons. When the bill is produced it uses the "0" and calculates the usage charge appropriately. No adjustments were necessary.

Customer Complaints and their Resolutions – Hudson Utilities

For the Five Years Ending December 31, 2015

Customer Name and Service Address

Date

Mrs. Bobbette Schultz
13918 Ethel Ave
Hudson, FL 34667

01/19/2011

Complaint No. 0990371W: Complaint about being billed for prior owner's account balance.

Resolution: Customer was given credit for charges prior to the closing date of this property. The charges prior to the closing date belonged to the prior owner and even though they were not collected by the title company at the time of closing on the property, it is not the current owner's responsibility to pay the account balance prior to closing.

Customer Name and Service Address

Date

Mrs. Kathy Tarhanick
6404 Tower Drive
Hudson, FL 34667

01/28/2011

Complaint No. 0992116C: Complaint that Hudson contractors killed plants and bushes belonging to customer while performing weed control around a lift station adjacent to customer's property.

Resolution: Customer was given explanation about the company's responsibility to provide weed control around each facility for the safety of employees, technicians, state and county regulatory personnel etc. The company hired a landscaping crew to trim bushes, remove plants and bushes, and level neighbor's yard, as requested by the customer. The company also agreed to do some painting within the fenced area. The company felt that no other actions were necessary.

Customer Name and Service Address

Date

Ms. Marilou Timmerman
13131 Beacon Court
Hudson, FL 34667

02/21/2011

Complaint No. 0995684W: The customer sold her home and owner financed it. However, the buyer was unable to make her mortgage payments and was evicted. The customer called Ni Florida to have service turned on. Ni Florida informed her she would have to pay the balance on the account before service could be turned on.

Resolution: In the interest of customer relations, the Company wrote off all prior charges and the customer only had to pay a deposit and reconnect fee.

Customer Name and Service Address

Date

Mr. Ronald Plandowski
6830 Albatross Lane
Hudson, FL 34667

03/01/2011

Complaint No. 0997232W: Complaint that company mis-applied the customer's payment, causing a late payment fee on one account.

Resolution: Customer provided copy of cancelled check and the payment was correctly adjusted between the customer's two accounts. The late payment fee was removed, and the customer was informed of the actions taken.

Customer Name and Service Address

Date

Mrs. Angela Finch
13810 Coco Ave
Hudson, FL 34667

05/04/2011

Complaint No. 1007181W: Complaint that company improperly charged customer \$157.45 for work to reconnect the customer to the sewer system.

Resolution: Company credited customer's account for \$157.45 to remove the cost to reconnect the customer to the sewer system.

Customer Name and Service Address

Date

Mrs. Marie McMullen
8436 Sunnydale Drive
Hudson, FL 34667

06/13/2011

Complaint No. 1013429W: Complaint that company did not refund the deposit less current billing in a timely fashion.

Resolution: Company prepared refund check of \$45.76, which represented the customer deposit less balance owed on the account. Customer picked up check at Company's office.

Customer Name and Service Address

Date

Mr. Michael Perry
6832 Flicker Road
Hudson, FL 34667

08/04/2011

Complaint No. 1022352W: Complaint that customer has never applied for service nor received any correspondence from Ni Florida, yet received a bill for \$962.44.

Resolution: Company responded to customer that charges are base fees for service availability, as well as a disconnect/reconnect fee. Company also stated that customer may review the company tariff at the customer service department office, as well as contact them directly with any questions or complaints.

Customer Name and Service Address

Date

Malcolm Slive dba Equitable Management
6809 Osprey Lane
Hudson, FL 34667

09/12/2011

Complaint No. 1028844W: Customer complains that he is being billed for tenant's sewer service which he has never requested. He states the billing for the sewer service belongs to the tenant and any unpaid balance should not pass to the owner of the property.

Resolution: The Company charged the property owner for damage on the customer's side of the meter, namely repair to the cleanout due to car running over it, installing an elder valve, and cleaning sewage spill caused by the damage/tampering. These amounts were removed from this account.

Customer Name and Service Address

Date

Mr. Richard J. Cummings II
6813 Driftwood Drive
Hudson, FL 34667

10/14/2011

Complaint No. 1034582W: Customer complains that he was being charged for sewer service for the house prior to him buying it in April 2011.

Resolution: The Company assured him he was only being billed for services since he closed on the house in April 2011. This was supported by an Audit History report of his Account #2189 printed from the billing system. As such, no billing adjustments were made.

Customer Name and Service Address

Date

Mr. Michael Runyon
13927 Berkowitz Ave
Hudson, FL 34667

02/28/2012

Complaint No. 1054605W: Customer claims the Company installed an Elder valve without his knowledge.

Resolution: The customer states in his complaint that the Company advised him he needed a "shut off valve" installed due to non-payment. Billing records indicate that the customer had received the bill for this service and had made small payments for this work. As such, no billing adjustments were made.

Customer Name and Service Address

Date

Mrs. Sandra Farrell
6902 Sanderling Lane
Hudson, FL 34667

04/27/2012

Complaint No. 1062163W: The customer complained that she was billed for sewer usage related to water used to fill her swimming pool in January and April 2012.

Resolution: The customer was informed that the company billed sewer usage based on water usage, as provided by Pasco County Utilities. The usage billing is capped at 10,000 gallons for residential customers. The sewer billing was verified by the FPSC's Bureau of Consumer Assistance Process Review Group. As such, no billing adjustments were made.

Customer Name and Service Address

Date

Mr. Alan Dann
6737 Osprey Lane
Hudson, FL 34667

05/09/2012

Complaint No. 1063578W: The Company billed the customer for the installation of an Elder valve.

Resolution: In the best interest of the utility and its customers, the Company removed the cost of the Elder valve from the customer's accounts receivable balance.

Customer Name and Service Address

Date

Linder & Chester Van Winkle
13805 Gene Rossi Ave
Hudson, FL 34667

07/06/2012

Complaint No. 1070702W: Customer complains that he was being charged for sewer service for the house prior to taking possession of it in December 2011.

Resolution: The Company made adjustments to remove all charges prior to the customer taking possession of it.

Customer Name and Service Address

Date

Mr. Larry Meyers
6837 Flicker Lane
Hudson, FL 34667

07/18/2012

Complaint No. 1072272W: Customer contends that Ni Florida is frequently discharging raw sewage from overflowing lift stations into the canal behind his house with no cleanup effort or regard for public safety.

Resolution: The Company categorically denies the alleged actions ever happened. Ni Florida, LLC responds quickly to overflows, promptly and thoroughly cleans up affected areas, and reports any such incidents to the state. The Company believes the customer's contentions are not true. The Company further invited the customer to provide evidence to substantiate his claims. As of yet, no such evidence has been provided.

Customer Name and Service Address

Date

Ms. Jayne Scheets
13632 Evelane Drive
Hudson, FL 34667

08/08/2012

Complaint No. 1075095W: The Company billed the customer for the installation of an Elder valve.

Resolution: The installation was billed as a reconnection fee at cost and the Company believes it was in conformance with the tariff. As such, no billing adjustments were made.

Customer Name and Service Address

Date

Mr. Anthony J. Nickoletti
7334 New York Ave
Hudson, FL 34667

11/09/2012

Complaint No. 1088967W: The customer complaint involves being billed for the installation of an elder valve.

Resolution: The Company adjusted the customer's account to remove the cost of the elder valve.

Customer Name and Service Address

Date

Ed Lewis, LLC
6840 Albatross Lane
Hudson, FL 34667

06/13/2013

Complaint No. 1113169W: The customer complaint involves the amount of usage billed for the month was too high.

Resolution: The Company reviewed the reading, agreed that it was too high due to an error, and adjusted the customer's account to remove the usage fees for the overbilling.

Customer Name and Service Address

Date

Mr. Michael Hewitt
13026 Coxwain Court
Hudson, FL 34667

08/13/2013

Complaint No. 1119552W: The customer complaint involves the amount of usage billed for the month was too high.

Resolution: The Company reviewed the reading, agreed that it was too high due to an error, and adjusted the customer's account to remove the usage fees for the overbilling.

Customer Name and Service Address

Date

Mr. Larry Meyers
6837 Flicker Lane
Hudson, FL 34667

08/19/2013

Complaint No. 1120089W: The customer complaint states the company was pumping raw sewage into the canal.

Resolution: The Company informed the customer that they were upgrading the Delmar and Flicker lift stations, but they were not pumping raw sewage into the canal. They did note that there was an odor in the air. The customer seemed satisfied with the response.

Customer Name and Service Address

Date

Mr. Larry Flick
13829 Cox Ave
Hudson, FL 34667

12/06/2013

Complaint No. 1132477W: The customer complaint states there is a strong odor emanating from the Sea Ranch or Delmar lift station.

Resolution: The Company informed the customer that they have attempted to mitigate the odor by placing cheery scent blocks in the wet well. Also, a pipe was installed in the wet well that forces the air entering and leaving the wet well to be 10 feet above the station. The company also installed an Odor Control Box (OCB) which forces all air to pass by the cheery scent blocks. Additionally, the company installed a tank and pump system in January 2014 to inject a chemical into the wet well to reduce the odor.

Customer Name and Service Address

Date

Mr. Christopher Mohr
6421 Boatyard Dr
Hudson, FL 34667

02/11/2014

Complaint No. 1138574W: General billing complaint/ Complaint about variation in usage between water (Pasco County Utilities) and Sewer.

Resolution: Customer was provided a written explanation of all corrections and adjustments which were ever made on his account. It was explained to the customer that the Ni Florida billing cycle and meter read dates differed from those of the water provider. Since the billing cycles are not the same and the meter reads are taken on different days, the usages will not be exactly the same.

Customer Name and Service Address

Date

Deborah Elliott
6902 Sanderling Lane
Hudson, FL 34667

04/15/2014

Complaint No. 1144805C: Customer complaint/ Petition for credit. Customer complaint for not crediting the filling of her pool.

Resolution The customer was explained Ni Florida's Rates and Billing Policies, as well as the usage cap created to eliminate excessive billings for these types of occurrences. Upon review of customer account it was determined that customer comes close to exceeding the usage cap monthly, so the filling of the pool would not strongly affect her monthly bill. Also the cost of sending a technician to the home for the filling of the pool would exceed the billing cost. The company policy was upheld.

Customer Name and Service Address

Date

Gregory Shell
13433 Susan Dr
Hudson, FL 34667

04/29/2014

Complaint No. 1146021W: Improper Billing. Customer claimed that usage was billed when home was vacant.

Resolution: A technician was sent to reread the customer meter, and the read was found to be an error. The usage was adjusted and the customers account was credited.

Customer Name and Service Address

Date

Darry Brosnan
14972 Edgewater Cr
Hudson, FL 34667

06/25/2014

Complaint No. 1150958W: Improper Billing. Billing dispute over new connection fee.

Resolution: The customer was given a detail explanation of the connection fee. The customer had recently purchased the property and was unaware of this fee, which was not disclosed to him by the seller. Ni Florida offered to help the customer in any way possible, through communications with the title company and seller. Customer never completed application for service.

Customer Name and Service Address

Date

Elizabeth Davis
6720 Tower Dr
Hudson, FL 34667

09/22/2014

Complaint No. 1160197W: Improper billing/ High usage for month of July.

Resolution: During an audit it was found that the customer had been under billed during the few months previous to the high bill that the customer received in July. Once the problem was indentified in the audit, the usages were verified with the water service provider (Pasco County), and a correction was made to reflect the correct usage for the property. This caused the higher than normal bill in July.

Customer Name and Service Address

Date

Famous Sals Pizza
14190 US HWY 19
Hudson, FL 34667

10/08/2014

Complaint No. 1162096W: Other. Customer complaint for high bill due to water consumption from a leak.

Resolution: It was explained to the customer that Ni Florida Policy does not allow for a credit for usage, unless a credit is provided by the water provider. If a credit is provided by the water provider Ni Florida will match the usage of that credit. Ni Florida did offer the customer a payment plan for her higher than average bill.

Customer Name and Service Address

Date

Mr. Christopher Mohr
6421 Boatyard Dr
Hudson, FL 34667

11/13/2014

Complaint No. 1165566W: Improper billing. Customer complaint included that he thought the late fees were unjustly charged, and that the rate was too high in comparison to the water rate.

Resolution: Customer was provided a written explanation of the late charge, as well as when and how it is applied. The customer was also provided a written explanation of Ni Florida's PSC approved rates, as well as an explanation of what goes into calculating a rate and why the water and sewer rates are not the same.

Customer Name and Service Address

Date

Mr. Bruce Stone
14618 Bendl Lane
Hudson, FL 34667

02/05/2015

Complaint No. 1173428W: Improper billing. Customer complaint says the house was never tied into the sewer system, although the utility had provided with a connection point.

Resolution: It was determined that the customer's house had never been connected to the sewer system. All amounts paid by the customer were refunded to him.

Customer Name and Service Address

Date

Ms. Huong Truong
13434 Susan Dr
Hudson, FL 34667

03/10/2015

Complaint No. 1176317W: Improper billing. Customer complaint included that the owner was incorrectly back-billed for sewer service.

Resolution: It was determined through the Process Review Phase that the customer should not have been billed, since she had never lived at that address. The tenants are responsible for the utilities and should be billed for the period of time they lived in the house. Ni Florida, LLC credited the owner's account #7792 for the entire amount billed to her, leaving her with a \$0 account balance.

Customer Name and Service Address

Date

Mr. Raymond Duncan
7104 Florestate Dr
Hudson, FL 34667

07/02/2015

Complaint No. 1185376W: Improper billing. Customer complaint says sewer bill usage was for more than the water usage during the same time and that resulting bill was too high.

Resolution: It was determined that the water usage and wastewater usage for the January 2015 through July 2015 billing periods were nearly identical on a monthly basis and exactly the same for the cumulative total. It was acknowledged that the difference in meter read dates may cause a slight variance in the monthly usage amounts which is to be expected. The sewer bill usage and resulting bills were determined to be proper.

Customer Name and Service Address

Date

Mrs. Mildred Mogavero
13636 Allyn Dr
Hudson, FL 34667

11/18/2015

Complaint No. 1177968C: Improper billing. Customer complaint says they were billed for usage that was high due to a water leak and requested that their sewer bill be adjusted to take this into account.

Resolution: The utility stated that usage is billed based on water consumption and that they would only adjust the sewer bill if Hudson Water Works adjusted the water bill. Further, it was explained that the sewer bill usage is capped at 8,000 gallons and they were not billed for the additional 7,000 gallons that was billed by Hudson Water Works (billed for 15,000 gallons). No bill adjustments were made.

One Copy of a Detailed System Map
In Electronic Format
(in original only)

EXHIBIT "C"

Tariffs- Proposed Interim Rates

EXHIBIT "D"

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - Available throughout the area served by the Company.
APPLICABILITY - For water service to all Customers for which no other schedule applies.
LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 17.70
3/4"	\$ 26.54
1"	\$ 44.24
1 1/2"	\$ 88.49
2"	\$ 141.57
3"	\$ 312.69
4"	\$ 442.43
6"	\$ 884.86
8"	\$ 1,415.60
Charge per 1,000 gallons	\$ 6.73

MINIMUM CHARGE - Base Facility Charge
TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Interim Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

GENERAL SERVICE
RATE SCHEDULE (GS)

AVAILABILITY - RV Park served by the Company.

APPLICABILITY - For water service to the RV Park served by the Company.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Base Facility Charge	\$1,854.00
Charge per 1,000 gallons	\$ 6.73

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Interim Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

- AVAILABILITY – Available throughout the area served by the Company.
- APPLICABILITY – For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 17.70
3/4"	\$ 26.54
1"	\$ 44.24
1 1/2"	\$ 88.49
2"	\$ 141.57
3"	\$ 312.69
4"	\$ 442.43
6"	\$ 884.86
8"	\$ 1,415.60

Charge per 1,000 gallons	
0 – 3,000 gallons	\$ 6.26
3,001 – 6,000 gallons	\$ 7.92
Over 6,000 gallons	\$ 11.03

- MINIMUM CHARGE – Base Facility Charge
- TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.
- EFFECTIVE DATE – _____, 2016
- TYPE OF FILING – Interim Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 25.63
3/4"	\$ 38.45
1"	\$ 64.08
1 1/2"	\$ 129.01
2"	\$ 205.08
3"	\$ 410.14
4"	\$ 640.85
6"	\$ 1,281.71
8"	\$ 2,050.74
10"	\$ 2,947.94
Charge per 1,000 gallons	\$ 10.08

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Interim Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 25.63
Charge per 1,000 gallons 8,000 gallon cap	\$ 8.40

- MINIMUM CHARGE - Base Facility
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Interim Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

LATE PAYMENT CHARGE – This charge would be levied when a customer’s billing account is not paid timely and is therefore delinquent.

NSF CHARGE - This charge may be levied pursuant to Chapter 832, Florida Statutes, when a customer pays by check and that check is dishonored by the customers banking institution.

Schedule of Miscellaneous Service Charges

	<u>Normal Hours</u>	<u>After Hours</u>
Initial Connection Charge	\$ 27.00	\$ 40.00
Normal Reconnection Charge	\$125.00	\$187.50
Violation Reconnection Charge	\$125.00	\$187.50
Premises Visit Charge (in lieu of disconnection)	\$ 18.00	\$ 27.00
Meter Re-read	\$ 20.00	N/A
Late Payment Charge	\$ 5.00	\$ 5.00
NSF Check Check	Pursuant to Statute 832.08(5)	

EFFECTIVE DATE - _____, 2016
TYPE OF FILING - Interim Rates 2016 Rate Increase

EDWARD R. WALLACE
 ISSUING OFFICER

PRESIDENT
 TITLE

Tariffs- Proposed Final Rates

EXHIBIT "D"

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - Available throughout the area served by the Company.
APPLICABILITY - For water service to all Customers for which no other schedule applies.
LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 18.34
3/4"	\$ 27.52
1"	\$ 45.86
1 1/2"	\$ 91.73
2"	\$ 146.76
3"	\$ 324.15
4"	\$ 458.65
6"	\$ 917.29
8"	\$ 1,467.48
Charge per 1,000 gallons	\$ 6.98

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Final Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - RV Park served by the Company.

APPLICABILITY - For water service to the RV Park served by the Company.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Base Facility Charge	\$1,921.95
Charge per 1,000 gallons	\$ 6.98

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Final Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 18.34
3/4"	\$ 27.52
1"	\$ 45.86
1 1/2"	\$ 91.73
2"	\$ 146.76
3"	\$ 324.15
4"	\$ 458.65
6"	\$ 917.29
8"	\$ 1,467.48
Charge per 1,000 gallons	
0 - 3,000 gallons	\$ 6.49
3,001 - 6,000 gallons	\$ 8.21
Over 6,000 gallons	\$ 11.44

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.
- EFFECTIVE DATE - _____, 2016
- TYPE OF FILING - Final Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

LATE PAYMENT CHARGE - This charge would be levied when a customer's billing account is not paid timely and is therefore delinquent.

NSF CHARGE - This charge may be levied pursuant to Chapter 832, Florida Statutes, when a customer pays by check and that check is dishonored by the customers banking institution.

Schedule of Miscellaneous Service Charges

<u>Hours</u>	<u>Normal Hours</u>	<u>After</u>
Initial Connection Charge	\$24.00	\$34.00
Normal Reconnection Charge	\$24.00	\$34.00
Violation Reconnection Charge	\$24.00	\$34.00
Premises Visit Charge (in lieu of disconnection)	\$18.00	\$27.00
Late Payment Charge	\$5.00	\$ 5.00
NSF Check Charge	Pursuant to Statute 832.08(5)	

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Final Rates 2016 Rate Increase

EDWARD R. WALLACE
 ISSUING OFFICER

PRESIDENT
 TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 26.11
3/4"	\$ 39.17
1"	\$ 65.28
1 1/2"	\$ 131.43
2"	\$ 208.92
3"	\$ 417.82
4"	\$ 652.84
6"	\$ 1,305.70
8"	\$ 2,089.12
10"	\$ 3,003.10
Charge per 1,000 gallons	\$ 10.27

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Final Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 26.11
Charge per 1,000 gallons 8,000 gallon cap	\$ 8.56

- MINIMUM CHARGE - Base Facility
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - _____, 2016

TYPE OF FILING - Final Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

LATE PAYMENT CHARGE - This charge would be levied when a customer's billing account is not paid timely and is therefore delinquent.

NSF CHARGE - This charge may be levied pursuant to Chapter 832, Florida Statutes, when a customer pays by check and that check is dishonored by the customers banking institution.

Schedule of Miscellaneous Service Charges

	<u>Normal Hours</u>	<u>After Hours</u>
Initial Connection Charge	\$ 27.00	\$ 40.00
Normal Reconnection Charge	\$125.00	\$187.50
Violation Reconnection Charge	\$125.00	\$187.50
Premises Visit Charge (in lieu of disconnection)	\$ 18.00	\$ 27.00
Meter Re-read	\$ 20.00	N/A
Late Payment Charge	\$ 5.00	\$ 5.00
NSF Check Charge	Pursuant to Statute 832.08(5)	

EFFECTIVE DATE - _____, 2016
TYPE OF FILING - Final Rates 2016 Rate Increase

EDWARD R. WALLACE
ISSUING OFFICER

PRESIDENT
TITLE

Organization Chart

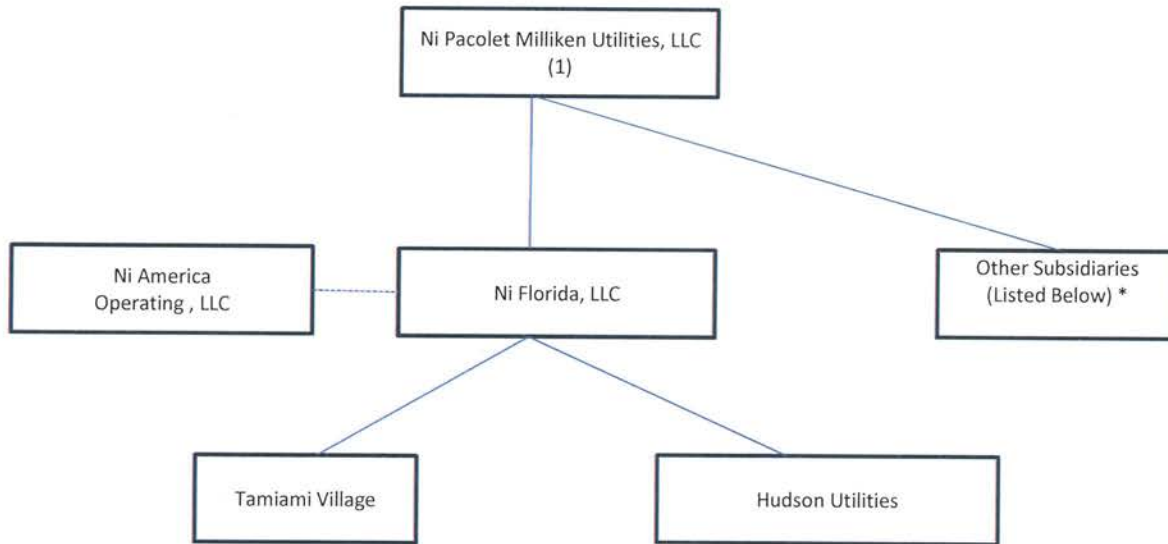
EXHIBIT "E"

Company: Ni Florida, LLC
Docket No.: 160030-WS
Test Year Ended: December 31, 2015

Page 1 of 1
Preparer: Donald J. Clayton, P.E.

Part A.

PARENT / AFFILIATE ORGANIZATION CHART



- * Ni America Texas, LLC
- Ni South Carolina, LLC
- Palmetto Utilities, Inc
- 1710 Woodcreek Farms Road, LLC
- Ni South Carolina Utilities, Inc.
- Palmetto Wastewater Reclamation, LLC
- Ni South Carolina Environmental Services, LLC
- Palmetto of Richland County, LLC

(1) Ni America Capital Management, LLC owned Ni Florida, LLC and its affiliated companies through August 7, 2015. On August 8, 2015, Ni Florida LLC and its affiliated companies were sold to Ni Pacolet Milliken Utilities, LLC.

Part B. The Company does not have any contracts or agreements between the utility and its parent or affiliates.